



भारत सरकार
Government of India
वित्तमंत्रालय, राजस्वविभाग
Ministry of Finance, Department of Revenue
सीमाशुल्कआयुक्त(निवारक) कार्यालय
Office of the Commissioner of Customs (Preventive)
पूर्वोत्तर क्षेत्र, North Eastern Region,
शिलांग- 793001, Shillong – 793001

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Public Notice No. 06/2015

*Dated, Shillong,
the 10th Match, 2015.*

Subject : Re-export of goods imported under bonafide mistake - Reg.


Attention is invited to Circular No.100/2003–Cus., dated 28.11.2003 which prescribes that permission for re-export of goods that are shipped contrary to instruction of the importer has to be granted by Commissioner of Customs.

2. References have been received in the Board that the current procedure for allowing re-export of goods that are imported under a bonafide mistake is being followed at Customs stations is time consuming and causes avoidable hardship to importer/airlines/consol agents. This is especially happening at air cargo complexes because numerous requests in respect of wrong shipments are to be dealt with here on daily basis. These references contain a request for a simpler procedure.

3. The matter was deliberated upon in the Conference of Chief Commissioners of Customs/Customs and Central Excise held at Hyderabad in February, 2014. *There was consensus to prescribe a simplified and uniform procedure which may obviate delays in cases warranting the grant of permission to re-export. A view emerged that a solution lies in delegating the powers to permit re-export to the Customs Officers in accordance with their powers of adjudication.*

Condt....P/2....

4. The matter has been examined by the Board. Requests for re-export of imported goods may be received when the said goods are destined for elsewhere but which are inadvertently imported at a particular Customs station. With a view to expedite decision-making in respect of re-export of such goods, the Board has decided that the permission for re-export may be granted on merit by the officer concerned as per the adjudication powers. In regard to the adjudication powers, a reference may be made to Section 122 of the Customs Act, 1962 and Circular No.24/2011-Cus., dated 31.05.2011.
5. Circular No 100/2003-Cus., dated 28.11.2003 stands modified to the above extent.


(Gaigongdin Panmei)
Commissioner

Authority:

CBEC Circular No. 04/15-Customs issued under F. No. 450/74/2014-Cus.IV dated 20.01.2015.

Disclaimer:

Though utmost care has been taken to reproduce the text in its original form, existence of some inadvertent error(s) / omission is not ruled out. For the sake of authenticity, CBEC's above Circular may be referred to.

C. No. VIII(48)8/CUS/TECH/MISC/2014/

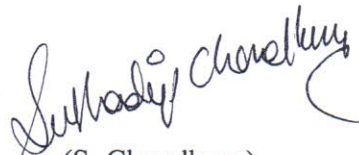
4283-303 (A)

Dated : 11.03.2015

13 MAR 2015

Copy forwarded to:-

1. The Chief Commissioner, Customs, Central Excise and Service Tax, Shillong Zone, NER, Shillong.
2. The Commissioner, Central Excise and Service Tax, Shillong / Guwahati / Dibrugarh.
3. The OSD (Cus.IV), Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, North Block, New Delhi.
4. The Additional Commissioner, Customs (Prev.) Hqrs. Office, Shillong.
5. The Assistant Commissioner (Tech) / (Prev.) / (Law) / (Appeal), Customs (Prev.), Hqrs. office, Shillong.
6. The Deputy / Assistant Commissioner, _____ Customs (Prev.) Division (All) with a request to circulate the Public Notice among all the Exporter / Importer Association(s), Customs House Agents under his jurisdiction. He should also ensure that the guidelines contained in the circular are scrupulously followed by the officers / field formation under his charge.
7. The Superintendent (Computer), Customs (Prev.), Hqrs. Office, Shillong. He is requested to upload the Public Notice to the Departmental website.
8. Guard File.


(S. Choudhury)
Superintendent (Tech)