

भारत सरकार Government of India वित्त मंत्रालय, राजरव विभाग Ministry of Finance, Department of Revenue सीमा शुल्क आयुक्त (निवारक) का कार्यालय Office of the Commissioner of Customs (Preventive) पूर्वोत्तर क्षेत्र

> North Eastern Region सीमा शुल्क भवन 110 एम . जी. रोड शिलांग . 793001 Custom House, 110 M. G. Road, Shillong - 793001

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## FACILITY No. 04/2010 Dated, Shillong the 12th of May, 2010

Subject: Customs clearance procedure for clearance of import consignments of non-perishable food items through Land Customs Stations in the Commissionerate of Customs (Preventive), NER, Shillong

Imports of food products are required to comply with the provisions of the Prevention of Food Adulteration Act, 1954 before Customs clearance can be given. A number of food products are being imported through some of the Land Customs Stations located in the jurisdiction of this Commissionerate. The samples drawn from these import consignments have to be sent to the authorised food - testing laboratory located at Guwahati and due to the long distance from the Land Customs Stations of import it often takes several days before the test report is received and clearance is effected. The import consignments have to be stored under provisions of Section 49 of the Customs Act 1962 during this intervening period. Due to lack of warehousing facilities at the Land Customs Stations such import consignments were allowed provisional clearance and allowed storage in godowns declared by the importers till receipt of test report and final clearance by the Customs. The Department has recently notified a number of locations in this Commissionerate as warehousing stations under Section 9 of the Customs Act 1962. Pending receipt of the test report under the Prevention of Food Adulteration Act, 1954 and final clearance given by the Customs, the import consignments of non-perishable food items will

henceforth be allowed storage only in public bonded or private bonded warehouses licensed under Section 57 or 58 of the Customs Act, 1962 located at the land customs station of import which has been declared as warehousing station under Section 9 of the Customs Act, 1962. Where warehousing facilities at the Land Customs Station are not available storage will be permitted at the nearest warehousing station falling within the jurisdiction of the same Customs Division. The procedure to be followed is given below:

- 1. On submission of the Import Report by the person in charge of the conveyance, the Land Customs Officer will record the same and assign a running serial number. Similarly on submission of the Bill of Entry, the Land Customs Officer will record the same and assign a running serial number. The Bill of Entry submitted by importer or Customs House Agent will be correlated with the Import Report submitted by person in charge of conveyance.
- 2. The Proper Officer will then grant Entry Inwards under Section 31 of the Customs Act, 1962 and will then appraise the goods.
- Customs shall undertake the following general checks for imports of food items in addition to drawal of samples:
- (a) The condition of the hold in which the products are transported should be checked to see whether they meet the requirements of storage, as per the nature of the product, and does not in any way cause deterioration or contamination of the products.
- (b) Physical/ visual appearance in terms of possible damage -whether it is swollen or bulged in appearance; and also for rodent/insect contamination or presence of filth, dirt etc. -should be checked.
- (c) The product should meet the labelling requirements under the Prevention of Food Adulteration Rules and the Packaged Commodities Rules. This includes ensuring that the label is written not only in any foreign language, but also in English. The details of ingredients in descending order, date of manufacture, batch no., best before date etc. are mandatory requirements. All products will

also have to indicate details of best before on all food packages. (Reference Ministry of Health notification No.GSR 537(E) dated 13th June 2000).

3. Testing of samples is mandatory for all imports of food items to ascertain whether the standards of the Prevention of Food Adulteration Act, 1954 are satisfied.

Three samples from the import consignment will be drawn at random by the Land Customs Officer and sealed as per procedure. One sample will be sent for testing to the laboratory authorised for such testing by the Directorate General of Health Services under proper Memorandum alongwith requisite fees collected from the importer and payable to the proper authority of the designated laboratory and retain the other two samples for future use. Identifiable marks i.e. Serial Number and date as appearing in the sample register alongwith signature/thumb impression of the importer/his authorised agent will be marked on the sealed samples for ready identification. The officer drawing the sample should also affix his signature. The sample will be forwarded to the testing laboratory under a memorandum as prescribed under the PFA Act, 1954 read with PFA Rules, 1955 alongwith test memo. Three copies of the Test Memo shall be prepared by the Customs Officer and will be signed by the Customs Officer and the importer or his authorised agent. The Original copy of the Test Memo will be sent alongwith the sample to the test agency, the Duplicate copy will be retained by Customs and the Triplicate will be the Importer's copy. The Test Memo shall be serially numbered with corresponding Bill of Entry number clearly mentioned on the Test memo. The Test Memo shall be detailed, leaving no scope for ambiguity. The samples so drawn will be sent to the laboratory preferably by Registered/ Speed Post/Parcel or through a messenger, within 24 hours of drawal.

4. The import consignments will be allowed to be stored in public bonded or private bonded warehouses under Section 49 of the Customs Act, 1962, pending

receipt of test report. Such storage will be allowed at a warehouse located at the Land Customs Station where import has taken place. Where such facilities are not available storage will be permitted at the warehousing station which is located closest to the Land Customs Station through which the goods were imported falling in the jurisdiction of the same Customs Division. The goods will be cleared from the warehouse only after final clearance is given by the jurisdictional customs on receipt of satisfactory test report from the designated laboratory. The goods stored in the warehouse will be in the custody of the Custodian of the warehouse and it will be the responsibility of the Custodian to ensure proper storage.

5. For storage in the warehouse, Customs will endorse on all the copies of the Bill of Import that the said consignment is allowed to be stored in a warehouse under Section 49 of the Customs Act. The endorsement on the Bill of Entry will mention that "Goods as mentioned in instant Bill of Entry are being allowed clearance for storage under Section 49 of the Customs Act, 1962 at (Name and address of the warehouse) till final clearance is given by Customs. Sample has been sent for testing under the Prevention of Food Adulteration Act, 1954 under Test Memo No. dated ." The importer's copy with the said endorsement will be returned to the importer for accompanying the goods to the warehouse. The said copy will be shown to the Custodian of the warehouse who will permit storage of the said goods and particulars of the Bill of Entry and details of goods will be entered in a register maintained by the Custodian. As the goods will be cleared provisionally for storage at the warehouse till receipt of test report under the Prevention of Food Adulteration Act and final clearance given by the Customs in this regard and for the fact that the goods will be transported from the Land Customs Station to the warehouse by the importer, the importer will be required to execute a Bond and Bank Guarantee to the effect that the goods will not be removed during transit and/or from the said warehouse, till clearance for home consumption is given by the Customs. Further he will bind himself to pay any fine or penalty as may be levied

under the provisions of the Prevention of Food Adulteration Act, 1954 readwith the Customs Act, 1962. The Bond and Bank Guarantee will be executed before the Superintendent in charge of the Land Customs Station who after due verification will forward the same to the jurisdictional Deputy/Assistant

Commissioner of Customs for acceptance.

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6. The designated Laboratory will send the Test Report to the proper officer of the Land Customs Station through Registered Post/Speed Post only. The envelope enclosing the test report will be duly sealed by the concerned Laboratory before it is despatched. The receipt of the test report will be acknowledged by the Officer-in-Charge of the Land Customs Station and entries will be made in the sample register. On receipt of the test report, the officer in

charge of the Land Customs Station will inform the importer.

8. On being satisfied that the test report of subject consignment states that the subject sample has complied with the prescribed standards of the PFA Act, 1954, the proper officer at the Land Customs Station will then give clearance for home consumption on the body of all the copies of the Bill of Entry mentioning the test report number and date of report. The importer can then remove the goods from the warehouse by presenting the endorsed Bill of Entry to the

Custodian who will make necessary entries in his record.

If the product fails the test, the Customs authorities will ensure that the goods are re-exported or destroyed as required under the relevant rules.

This procedure will come into force from the 1st of June 2010.

Sd/-

[S.R. BARUAH] Commissioner

## **SPEED POST**

C.No. VIII(22)01/CUS/2001/1343-58 (B)

13 MAY 2010 Dated:

- 1. The Chief Commissioner, Central Excise & Customs, Shillong Zone, NER, 'CRESCENS', M.G. Road, Shillong - 793001
- 2. The Commissioner, Central Excise, Morello Compound, Shillong-793001
- 3. The Commissioner, Central Excise, Sethi Trust Building, G.S. Road, Bhangagarh, Guwahati-781005
- 4. The Commissioner, Central Excise, Milan Nagar, Lane 'F', P.O. C.R. Building, Building- 786 003
- The Commissioner (Appeals), Central Excise & Customs, Piyali 5. Phukan Path, Christian Basti, Guwahati
- The Public Analyst, Government of Assam, Public Health Laboratory, 6. Bamunimaidan, Guwahati- 781 021
- 7. Commissioner. The Deputy/Assistant Customs (All) with a request to circulate the Facility Division among all the Exporter/Importer Association(s), Customs House Agents under their jurisdiction.
- The Superintendent, Computer Cell, Customs Hqrs., Shillong. He is requested to upload the contents of this Facility on the website of this Commissionerate.
  - Guard File 9.

Superintendent (Tech)