



# STANDARD OPERATING PROCEDURE (SOP)

## CONTAINER CELL, NCH, MUMBAI.

( As on 6<sup>th</sup> November, 2019)

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Office of the Pr. Commissioner of Customs (General)

New Customs House Mumbai-400001

# **STANDARD OPERATING PROCEDURE**

## **SOP FOLLOWED AT CONTAINER CELL, COMMISSIONERATE OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, MUMBAI.**

Monitoring of the Import/export of the Containers of durable nature is done at Container Cell, III Floor, Heritage Building, New Custom House, Ballard Estate, Mumbai-400001. This monitoring is done in manual mode (Non-EDI). Import of Containers of durable nature is permitted duty free in terms of **Notification No. 104/94-Cus dated 16.03.1994** (as amended). The said Notification envisages the conditions and procedures for duty free import/export and movements of such containers subject to the procedures on execution of a bond. The shipping agents are required to file this bond with the container cell of the Customs House, binding themselves to re-export the containers within six months of their import into India. The period of six months may be extended by the Deputy/ Assistant Commissioner of Customs for a further period of three Months and further extension may be permitted by Commissioner of Customs for six months at one time.

The procedure for clearance of duty free containers imported temporarily is as follows:-

1.(a) Continuity Bond:- Filling of "Continuity Bond" by the Steamer Agents prior to arrival of vessel. The Steamer agent has to undertake to re-export all the containers imported by them and binding themselves to pay appropriate duty & penalty , if any, in case of their failure to re-export the containers within the stipulated period. (Circular **No.31/2005-CUS dated 25.07.2005.and Public Notice No. 05/2016 dated 13.1.2016**)

(b) No Bank Guarantee / Security is required is furnished along with the bond.

(c) Bond should be executed by shipping lines, Steamer Agents or their authorised representative.

(d) The bond amount should cover only the duty element of the imported containers and not the cargo it is carrying.

2.) On furnishing of a Bond, the same has to be processed by the Supdt./container cell and submitted to the Asstt/Dy. Commissioner of Customs, Container Cell. After acceptance of the Bond intimation is issued to the Steamer agent, informing them that the Bond has been accepted.

3.) On arrival of Containers of durable nature, the Steamer Agents approaches the Container cell with the requisite documents i.e IGM, list of Containers etc. The Preventive officer posted there enters the detail in Key register, which is maintained by him IGM wise and Steamer Agents wise for import of Containers. The preventive Officer of the Container Cell also makes entry in the Key register for debit /credit of the imported containers and allows the movement of all such containers.

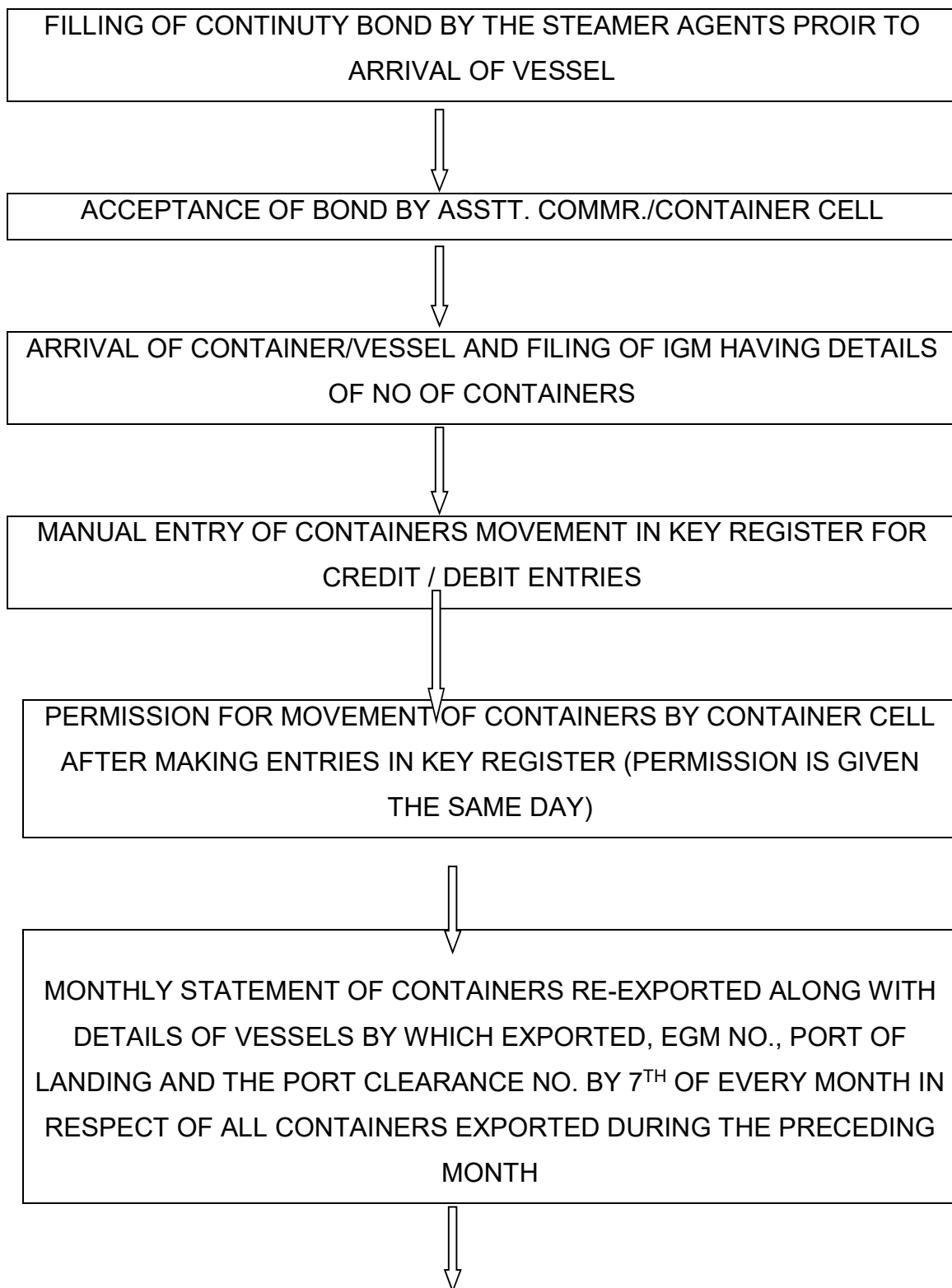
4) Re-export- All Imported Duty Free Containers are be re-exported within six months for which a Bond is executed by the Steamer Agents. The Assistant Commissioner may grant an extension beyond six months upto further three months for the reasons recorded in writing. The extension beyond nine months in case of genuine difficulty may be granted of a period not exceeding six months/at a time by the Commissioner of Customs on merits of each case for the reasons recorded in writing.(**circular No. 83/98- Cus. dated 05.11.1998. and** Public Notice No 05/2016 dated 13.01.2016).

5.) Monthly report:- The Steamer has to submit monthly statement of Containers re-exported along with details of vessels by which exported, EGM No., Port of landing and the Port Clearance No. by 7<sup>th</sup> of every month in respect of all Containers exported during the preceding month (Annexure-I) (**PN no. 49/2006 NCH**). The officer posted in Container Cell verifies the details and closes imports entries by filling the details in Key Register and puts his initials against all such entries.

6.) Closure:- In the event of Steamer Agent complying with all the conditions of Notifications and bond , the Bond is cancelled by the AC/DC container cell and the original Bond copy is returned back to the Steamer Agents.

7.) In case of default:- The officers posted in Container Cell is monitoring Key register time to time and in case the import containers are not re-exported within the prescribed time limit a suitable actions are initiated against the defaulters as per the provisions of The Customs Act; 1962.

FLOW CHART OF THE PROCEDURE OF MOVEMENT OF CONTAINERS OF DURABLE NATURE.



MONITORING OF DUTY FREE IMPORTED CONTAINERS AFTER THE PERMISSIBLE FREE PERIOD OF SIX MONTHS/ OR AS EXTENDED BY THE PROPER OFFICER

IN THE EVENT OF STEAMER AGENT COMPLYING WITH ALL THE CONDITIONS OF NOTIFICATIONS AND BOND , THE BOND IS CANCELLED BY THE AC/DC CONTAINER CELL



IN CASE OF DEFAULT/VIOLATION OF RE-EXPORT CONDITIONS ACTION TO BE INITIATED AGAINST THE DEFAULTER AS PER THE PROVISIONS OF THE CUSTOMS ACT; 1962.

This issue with the approval of Pr. Commissioner of Customs (General)

S/d.

**(Rajkumar V. Kendre)**  
Deputy Commissioner of Customs  
Container Cell/NCH.

To,

The AC/DC, TPSC/NCH, Mumbai.

The AC/DC, Technical Cell (GEN)

Enci.- Copy of Relevant PN/SO/Instructions