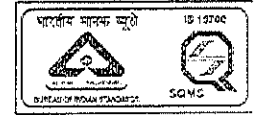
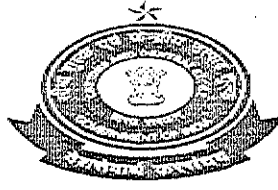


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(आई.एस. 15700:2005 प्रमाणित)
(IS 15700:2005 Certified)

भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
आयुक्त सीमा शुल्क का कार्यालय, (चेन्नै- V)
OFFICE OF THE COMMISSIONER OF CUSTOMS, (CHENNAI-V)
सीमा शुल्क भवन, नं. 60 राजाजी सालै, चेन्नै-600 001
CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI-600 001

F.NO: S.MISC. 148/2017-Bonds

Dated: 14-06-2017

PUBLIC NOTICE NO. 110 /2017

Sub : Procedure in respect of discharge and clearance of Liquid Cargo in Bulk for Warehousing in bonded warehouse – reg.

In Compliance of CBEC Circular No:34/2016 dated 26-07-2016, Chennai Customs has issued Public Notice No:190/2016 dated 08-08-2016. Consequent upon issue of the Public Notice, it has become imperative to review the existing procedure of discharge, transportation, storage and clearance of all types of imported Liquid Cargo in Bulk.

2. In view of the above, all liquid cargo imports discharged through pipelines for warehousing, the shore tank receipt quantity i.e. the quantity ascertained by dip measurement in tanks on shore into which such cargo is pumped from the tanker, has to be taken as the basis for levy of Customs duty irrespective of whether Customs Duty is leviable at a specific rate or on ad-valorem basis(including cases where tariff value is fixed under Section 14(2) of the Customs Act, 1962.

3. The quantity shown in the Bill of Lading reflected in the IGM should prima facie be accepted as the cargo on board the vessel brought for unloading at the Port of discharge i.e. Port of Chennai and Ennore Port and that quantity is to be taken for direct port delivery cases.

4. On arrival, the vessel should be permitted to discharge liquid cargo into the shore Customs Bonded Tanks only after getting Warehousing permission from the proper officer on completion of bonding formalities and examination procedure prescribed by the concerned Assessment Group of Customs, on the basis of Ullage Report prepared at the port of loading and in the cases of private warehouse bonded tanks situated away from the port, the lorry tankers will be allowed to get filled along side the vessel on the wharf.

5. Once the entire quantity has been received in the shore tanks, an out turn report for the received quantity should be prepared and signed by the surveyors of the tank owners, importers and the same should be countersigned by the Bond Officer of Customs posted in the said Bond. Bulk Cargo covered by Warehouse Bill of Entry only should be stored in shore situated Customs Bonded Tanks as well as inland situated Customs Bonded Tanks at importers licenced premises.

6. In case of difference between the Manifested quantity and the discharge port out turn survey report quantity, such difference shall be considered as short landed quantity for which the person Incharge of the conveyance will be held responsible under provisions of Section 116 of the Customs Act, 1962.

7. Pursuant to the discharge of Liquid Cargo in Bulk, if any excess quantity is reported on the basis of shore tank out turn report, the importer for the time being will file a manual Bill of Entry for the excess quantity over and above the B/L / Manifested quantity (However, in the meantime, a request is being made to DG, Systems to insert an extra field for the shore out turn quantity so that the present system of filing manual Bill of Entry for excess quantity can be done away with.)

8. If short quantity is received at shore tank and a warehouse Bill of Entry has been filed for the manifested quantity, the last Ex-bond Bill of Entry will be filed adjusting the less quantity reported by the shore tank out turn report. In case, short quantity reported as per shore tank out turn report is over and above 1% of the manifested quantity, it will be subjected to investigation by department.

9. Actual quantity received at Customs Bonded Tanks should be immediately fed into the Bond Module by the licensee/importers and quantity delivered subsequently shall also be reflected in the Bond Module on day to day basis, without fail.

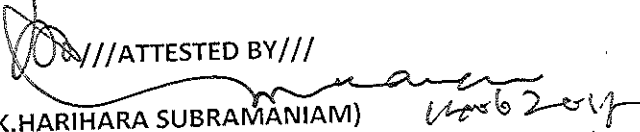
10. The procedure for provisional and final assessment of the liquid cargo in bulk remains the same as envisaged in CBEC Circular No:38/2016-Customs dated 22-08-2016 except the discharging procedure as indicated above.

11. Instructions mentioned hereinabove shall be followed without any deviation from the prescribed procedure, in respect of discharge and clearance of Liquid Cargo in bulk for warehousing in customs bonded Tanks.

12. Difficulties, if any, in the implementation thereof, may be brought to the notice of the Assistant Commissioner of Customs(Bonds)

Sd/-

RANJAN KUMAR ROUSTRAY
PRINCIPAL COMMISSIONER OF CUSTOMS.


///ATTESTED BY///
(K.HARIHARA SUBRAMANIAM) 11/06/2017
ASSISTANT COMMISSIONER OF CUSTOMS(BONDS)