## OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT), BOND DEPARTMENT, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, DISTT. RAIGAD, MAHARASHTRA 400 707.

F.NO. S/22-Gen-73/2010 AM (I) Date: 03 .05.2011

## **PUBLIC NOTICE NO. 76/2011**

(Referred / amended vide P.N.No. <u>116/2011</u>)

(Referred / amended vide S.O.No. <u>66/2011</u>)

Sub: Compliance of DGFT Notification No.44 (RE-2000)/1997-2002 dt. 24.11.2000- Labeling of goods in bond prior to Ex-bond clearance-reg.

Attention of all Importers/ Exporters, Trade and CHA is invited to <u>Circular No. 19/2011-Customs</u> dated 15.04.2011 issued vide F. No. 450/29/2011-Cus IV by Central Board of Excise & Customs, New Delhi regarding labeling of goods in bond prior to Exbond clearance and JNCH <u>Public Notice No. 24/2010</u> dt. 26.02.2010.

- 2. Representations have been received about difficulties being faced by the importers in carrying out labeling of certain commodities which are small sized and sensitive to heat and dust in CFSs prior to clearance of the same under the provisions of DGFT Notification No. 44 (RE-2000)/1997-2002 dated 24.11.2000. The problem is further compounded due to shortage of space in various CFSs. It has been represented that importers should be allowed to carry out the labeling activities as mandated under DGFT Notification No. 44 (RE-2000)/1997-2002 dated 24.11.2000 in the warehouse before the clearance of the goods by the proper officer of Customs for home consumption.
- 3. DGFT Notification No. 44 (RE-2000)/1997-2002 dated 24.11.2000 provides for labeling of the goods imported into India which are covered by the provisions of Standards of Weights & Measures (Packaged Commodities) Rules, 1977. This

notification mandates that compliance of labeling conditions have to be ensured before the import consignment of such commodities are cleared by Customs for home consumption.

- 4. The matter has been examined in the Board. In order to redress the issue and to remove the difficulties faced by the importers on account of space constraints at CFSs/Port/ICDs and the nature of goods etc., it has been decided to extend the facility of labeling on imported goods in Bonded Warehouses subject to certain procedural conditions.
- 5. In this regard, it is clarified that the importers should first ascertain that for such marking / labeling facility, space, is available in warehouse prior to exercising this option. In such cases, importers may file Warehousing Bill of Entry. The assessing group will give suitable directions to Dock Staff to allow bonding of the goods without labeling and with endorsement on the Warehousing Bill of Entry that verification of compliance of DGFT Notification No. 44 (RE-2000)/1997-2002 is to be done prior to debonding by Bond Superintendent. The goods will be labeled in the bonded premises and compliance of DGFT

Notification No. 44(RE-2000)/1997-2002 will be ensured at the time of ex-bonding of the

goods, by the Bond officer, by examining the goods again and endorsing the Examination Report on the Ex-bond Bill of Entry. It is provided that 100% examination at the time of Ex-bond clearance of goods should be done to ensure compliance of DGFT Notification No. 44 (RE-2000)/1997-2002. The examination report shall be endorsed on hard copy of Ex-bond Bill of Entry as EDI facility is not extended to bonded warehouses in this Commissionerate. It is also clarified that this facility is applicable only to goods that can not be easily labeled in ports/ CFS, having regard to their size and other factors such as sensitivity to temperature and dust.

6. Further, as the activity of labeling including declaration of Retail Sale Price (RSP) on goods amounts to the manufacture in terms of Section 2(f) of the Central Excise Act, 1944, if the same is carried out on goods warehoused, it would be considered as manufacturing operations having been undertaken in bond/ warehouse and accordingly, the provisions of Manufacture and other operations in Warehouse Regulations, 1966 would apply on those goods. Importers, can therefore, avail the facility of carrying out labeling in the warehouse after following above procedure and the provisions of Manufacture and other operations in Warehouse Regulations, 1966.

who wish	Public/ Private Bonded Warehouses under the jurisdiction of this onerate who want to provide the above said facility and all importers/CHAs to avail the said facility may follow the procedure prescribed above and the sof the above said Regulations.
8. <u>Public I</u>	Notice No. 24/2010 dt. 26.02.2010 is hereby rescinded.
9. Any difficulties faced in the implementation of this Public Notice may be brought to the notice of the undersigned.	
	(MALA SRIVASTAVA)
	COMMISSIONER OF CUSTOMS (IMPORT)
	JNCH, NHAV SHEVA
То	
<b>To</b> All Conce	rened.
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All Conce	rened.  The Chief Commissioner of Customs, Zone II, JNCH.
All Conce Copy to:	