OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)

JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TALUKA: URAN, DISTT: RAIGAD, MAHARASHTRA-400 707

F. No. S/26-MISC-1272/2008 GR.II C & D
Date: 06.02.2008

Standing Order No. 08/ 2008

Sub: - Taking of Bank Guarantees (B/G) in cases of Notifications pertaining to conditional re-exportation of imported goods of containers of durable nature (Notn.No.104/94 Cus.), goods manufactured in India and parts of Such goods whether from/of Indian origin/foreign manufacture and re-imported into India for repairs or for re-conditioning, or processing, or refining, or remaking etc. (Notfn. No.158/95 Cus.) and re-imported goods exported under various export promotion schemes (Notfn No. 094/96 Cus.) etc procedure regarding.

Attention of all the officers/officials is invited on the above subject.

The following types of Bank Guarantees along with PD / Transit Bonds (End Use Bond) will be resorted to be taken in this Custom House :-

1. In case of first time importer, the B/G of 25% of differential duty i.e of duty exempted shall be taken.
ii) In case of regular importers including 2nd import of para (i) above, wherein submission of no such re-export proof is pending with the Assessing Group beyond permissible limit, no B/G shall be taken.

iii) In case of regular importers including 2nd import of para (i) above, wherein submission of re-export proof within stipulated period is pending with the Assessing Group in previous cases, then B/G of 10% of differential duty shall be taken.

iv) In case of importers who have not complied with the terms of bonds in previous importations within stipulated period pending in the Assessing Group, 25% B/G of the differential duty shall be taken.

Any matter / representation regarding the issue may be considered by Commissioner on case to case basis

Sd/-06.02.08

(SANJEEV BEHARI)
COMMISSIONER OF CUSTOMS (IMPORT)
JNCH

Copy to:

1. ✱✱Chief Commissioner of Customs, Zone-II

2. ✱✱Commissioner of Customs, (Import), JNCH
3. Commissioner of Customs (Export), JNCH

4. All Addl. Commissioner of Customs, (Imports), JNCH

5. All AC/DC of Import Commissionerate, JNCH

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