

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)  
JAWAHARLAL NEHRU CUSTOM HOUSE , NHAVA SHEVA,  
TAL. URAN, DISTT. RAIGAD-400 707.**

F.No : UN/Carnet-  
01/2010 JNCH  
Dated :16.03.2011

**Standing Order 18 /2011**

**Sub : Re-export of vehicles temporarily imported duty free under Carnet  
procedure (Carnet-de passage):-**

In order to facilitate the development of International tourism, the Government of India has accepted and ratified the International convention on the Temporary Importation of Private Road Vehicles in terms of which motor vehicles imported into India for private use by tourist for temporary use are admitted free of duty and I.T.C. restrictions. Persons claiming this concession should be normally a resident outside India, who, during their temporary visit to India should not take up any paid employment or any other form of gainful occupation.

2. The temporary importation of such vehicles are covered by special temporary import documents called CARNETS DE PASSAGES EN DOUANE guaranteeing payment of import duties or taxes or an equivalent sum if the vehicles covered by such temporary importation papers are not re-exported within the prescribed time limit. These documents are issued by approved Automobile Associations abroad, listed in the carnet. In India, the Federation of Indian Automobile Association, Mumbai is the authorized representative of such associations.

3. The essential requirement for this exemption is that the importer of Vehicle should produce a carnet / triptique issued by one of the approved Automobile Associations abroad. Carnet is issued by the Automobile Association in the form approved by Alliance International De Tourist and each booklet bears a distinct serial number. The back cover shows the particulars of the subject and bears the signatures of

the importers and officials of the issuing Automobile Association. This booklet consists of a number of sheets showing the name of the carnet holder, the particulars of vehicles, Engine Number, Chassis Number, Registration Number, value of the vehicle and validity of the carnet. It is in French Language. Each sheet of document is divided in three parts. Part I is called **Volet d'Entree** which should be signed by the dealing Preventive Officer on import and retained at the port of importation. Customs House reference number should be shown in the lower portion of Part II called **Volet de Sortie**. Import endorsement should also be made in the upper half of part 3 (souche) at this stage. At the time of departure, portion number 2 called **Volet de Sortie** should be signed and retained by the Customs House from where the vehicle has been re-exported out of India and forwarded to the Custom House from where the vehicle entered India, to be matched with the **Volet D'Entree** and endorse, exit particulars in the lower half of sheet No. 3 (**Souche**). This part of the sheet is bound in the Carnet and serves as the owner's proof of entry and exit of the vehicle. A separate sheet should be used for each entry / exit.

4. On arrival of a vehicle, the passenger or CHA has to file a declaration in Form **X** along with Carnet De Passage Book for temporary importation of vehicle under carnet procedure. This form **X** serves the purpose of Bill of Entry for the clearance of vehicle after IGM noting, examination, report and out of charge as usual. The re-export of the vehicle is done under the cover of a shipping Bill along with Carnet Book and normal procedure is followed. A file is opened for each import & export. The detailed procedure and instructions regarding import export retention, extension, adjudication, confiscation & disposal of vehicles under carnet are laid down in Notification No. 296/76 dtd. 02.08.76 and various letters and Circulars issued by Ministry of Finance as mentioned Chapter III of Preventive Manual. The practice of endorsement on the Passport of tourist has since been rescinded.

5. The Carnet Section at U.B. Centre, Speedy CFS facilitates the import, export and monitors the re-export of such vehicles at Jawaharlal Nehru Custom House (JNCH). When a vehicle imported through Jawaharlal Nehru Port (JNPT) under carnet procedure is re-exported out of India within the prescribed time limit and carnet section gets an advice along with duly stamped **Volet de Sortie** from the port / LCS from where the export has taken place, the relevant file is closed. Similarly if the re-export of a carnet vehicle takes place through JNPT, the duly stamped **Volet de Sortie** along with mate receipt is sent to that port / LCS from where import of such vehicle had taken

place so that they can close their entry. If advice or information regarding re-export of vehicle within stipulated time is not received by this port or otherwise the guaranteeing association fails to submit any proof of re-export of such vehicle to customs, a demand of duty applicable on the assessed value of such vehicle has to be raised on the guaranteeing association within one year after the expiry of the validity of carnet. The same process is followed by other LCS / ports in case of non-receipt of proof of re-export. Therefore, it is necessary to monitor the re-export of every such vehicle imported under carnet procedure and being exported from this port by a centralized section. The Carnet Section (U.B.Centre), at Speedy CFS is a centralized section for JNCH which keeps a record of such vehicles and advises the other ports the re-export of the vehicle from where the import has taken place, ♦ so all such exports should be noted in Carnet Section.

6. ♦♦♦♦♦♦♦♦ It has been observed that the vehicles imported through Jawaharlal Nehru Port Trust and various ports in India are brought to the Container Freight Stations (CFSs) situated within the jurisdiction of JNCH, Nhava Sheva Port for re-export thereof without getting it noted at Carnet section, Unaccompanied Baggage Centre at ♦ Speedy C.F.S, Sonari Village, Nhava Sheva.

7. ♦♦♦♦♦♦♦♦ Since the details of these exported vehicles are not entered into the records meant for Carnet Scheme, the entry made at Carnet Section of Jawahar Custom House and of other Customs remains open and in absence of this compliance it could not be established whether the vehicles imported under Carnet Scheme was exported or otherwise. This situation leads in infructuous demand of duty on those vehicles which were infact exported but export entry thereof is not made in the Carnet Register. ♦

8. ♦♦♦♦♦♦♦♦ In order to obviate this problem it has been decided that the Passenger or Representative thereof / CHAs should furnish the copy of Shipping Bills under which the imported vehicle under Carnet Scheme was exported.

9. ♦♦♦♦♦♦♦♦ Therefore to streamline the import and export of the vehicles under Carnet Scheme, the following procedure / guidelines are prescribed to be strictly adhered to by all concerned.

(i) The passenger or their representative / CHA may file manual Shipping Bill or EDI Shipping Bill for the export of vehicle. If Shipping Bill is filed manually, the noting shall be done in the respective CFS thereafter the Shipping Bill will be produced to the Superintendent in charge of Carnet Section at U.B. Centre, Speedy CFS. However, it may be noted that at present EDI facility for Carnet Shipping Bill is not available at JNCH([SO/13/09](#)).

(ii) If the export of vehicle is under manual Shipping Bill, the Superintendent in charge of Carnet Section shall allot export File Number and examine the vehicle and if found proper may give Let Export Order.

(iii) In case of EDI Shipping Bill, the check list for Shipping Bill first should be produced to Carnet Sections (U.B. Centre), Speedy CFS for getting a Carnet Export File No. and relevant details. The vehicle shall be examined by the officers of respective CFS and if found proper Let Export Order shall be given by Superintendent / EDI Export, of respective C.F.S.

(iv) After export of the vehicles, the copy of Shipping Bill, Bill of Lading, Mate Receipt and original Carnet export voucher ( Volit de sortie) should be invariably deposited with the Carnet Section (U.B. Centre), Speedy CFS. However, it may be noted that at present EDI facility for Carnet Shipping Bill is not available at JNCH.

10. In case the re-export particulars of the vehicles are not received within the permitted retention period of the vehicle or any extended period, appropriate duty demand notice shall have to be served against guaranteeing Association. In accordance



Copy to :

1. The Federation of India Automobile Associations.
2. The Western India Automobile Associations, Mumbai.
3. The Bombay Customs House Agents Associations, Mumbai.
4. The Chief Commissioner of Customs, Mumbai Zone I.
5. The Chief Commissioner of Customs, Mumbai Zone II.
6. The Chief Commissioner of Customs, Mumbai Zone III.
7. The Commissioner of Customs (Imports), JNCH, Nhava-Sheva, Zone II.
8. All the Addl. / Joint Commissioner of Customs, Appraising Main (Imports), JNCH.
9. All the Addl. / Joint Commissioner of Customs, Appraising Main (Exports), JNCH.
10. All the Dy. / Asstt. Commissioner of Customs, JNCH, Nhava Sheva.