

PUBLIC NOTICE No. 21/2015

OFFICE OF THE COMMISSIONER OF CUSTOMS (NSI, NSII, NSV)
JAWAHARALAL NEHRU CUSTOM HOUSE, NHAVASHEVA, TAL, URAN,
DIST -RAIGAD, MAHARASHTRA 400707.

F No: S/22-Gen -67/2014-15AM (I) Date: 27.02.2015

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Sub: Re-Export of goods imported under bonafide mistake- Reg.

Attention of the Trade and all concerned Customs Brokers is invited towards Board's Circular No.04/2015- Customs dated 12.01.2015 regarding 'Re-export of goods imported under bonafide mistake'. The text of the same is reproduced below:

- 1) Attention is invited to Circular No. 100/2003-Cus dated 28.11.2003 which prescribes that permission for re-export of goods that are shipped contrary to instruction of the importer has to be granted by Commissioner of Customs.
- 2) References have been received in the Board that the current procedure for allowing re-export of goods that are imported under bonafide mistake is being followed at Customs station is time consuming and causes avoidable hardship to importers/airlines/consol agents. This is especially happening at air cargo complexes because numerous requests in respect of wrong shipments are to be dealt with here on daily basis. These references contain a request for a simpler procedure.
- 3) The matter was deliberated upon in the Conference of Chief Commissioner of Customs and Central Excise held at Hyderabad in February, 2014. There was consensus to prescribe a simplified and uniform procedure which may obviate delays in cases warranting the grant of permission to re-export. A view emerged that a solution lies in delegating the powers to permit re-export to the Customs Officer in accordance with their powers of adjudication.
- 4) The matter has been examined by the Board. Requests for re-export of imported goods may be received when the said goods are destined for elsewhere but which are inadvertently imported at a particular Custom Station. With a view to expedite decision making in respect of re-export of such goods, the Board has decided that the permission for re-export may be granted on Merit by the officer concerned as per the adjudication powers. In regards to the adjudication powers, a reference may be made to section 122 of the Custom Act, 1962 and Circular No.24/2011-Cus dated 31.05.2011.
- 5) Circular No. 100/2003-Cus dated 28.11.2003 stands modified to the above extent.
- 6) This circular is brought to the notice of all members of the trade for their information.

7) Difficulties, faced if any may kindly be brought in the notice of Dy. Commissioner, Appraising Main, NS –III.

Sd/- 27.02.2015
(SEEMA JERE BISHT)
Commissioner of Customs (NS-I, III & V)
JNCH, Nhava Sheva.

To,
All Concerned.

Copy to:

- 1) Chief Commissioner of Customs Zone- II
- 2) Commissioner of Customs (General, NS-I, II, III, IV, V) JNCH
- 3) All Addl Commissioner of Customs (NS-I, III & V) JNCH
- 4) All Dy./Asstt. Commissioner of Customs (I, III & V) JNCH
- 5) DC/EDI for uploading on JNCH website
- 6) Office Copy