

**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III
MUMBAI CUSTOMS ZONE-II
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TAL:- URAN, DIST : RAIGAD. PIN – 400 707.**

(e-mail:appraisingmain.inch@gov.in, Telephone No.022-27244779)

F. No. S/22-Gen-402/2017-18 AM (I) Pt. I

Date- 06.12.2018

PUBLIC NOTICE NO. 152/2018

Subject:- Implementation of PGA e-SANCHIT – Paperless Processing under SWIFT – Uploading of Licenses/Permits/Certificates/Other Authorizations (LPCOs) by PGAs - regarding

Attention to all importers, exporters, their authorized representatives and all other stakeholders is invited to CBIC Circular No. 44/2018-Customs, dated 13.11.2018 and Circular No. 47/2018-Customs, dated 27.11.2018 on the subject mentioned above.

2. With the objective of further reducing physical interface between Customs/regulatory agencies and the trade and to increase the speed of clearance in both Imports & Exports, CBIC vide aforesaid Circulars has communicated introduction of a facility to upload digitally signed Licenses/Permits/Certificates/Other Authorizations (LPCOs) by Participating Government Agencies (PGAs) on e-SANCHIT at all ICES locations across India from 16.11.2018. As of now, it covers following PGAs and documents in imports and exports as detailed below: -

| S. No. | Name of Participating Government Agencies (PGAs) | Document Code | Name of Licenses/Permits /Certificates/Other Authorizations (LPCOs) |
|--------|--|---------------|---|
| 1 | Wildlife Crime Control Bureau (WCCB) | 6261WC | CITES Certificate |
| 2 | Central Pollution Control Board (CPCB) | 651002 | Extended Producers Responsibility Authorization (EPRA) |
| 3 | Central Drug Standard Control Organization (CDSCO) | 9111DC | Import License for drugs |

3. The beneficiaries i.e. the importers/exporters/customs brokers are not allowed to upload the above-mentioned LPCOs on eSANCHITw.e.f. 16.11.2018. In order to avoid inconveniences to the trade, initially the facility has been implemented with 1 document of each PGA mentioned above. More documents and other PGAs would be brought onto eSANCHIT in due course. Further, to facilitate the members of the trade (beneficiaries), the PGAs were required to upload the LPCOs issued by them during the last 15 days from the date of implementation of this facility/project. Any unutilized LPCOs issued on a prior date may also be uploaded by the PGAs on eSANCHIT, in order to enable the beneficiary to utilize the same.

4. In this regard, reference is invited to Board's Circular No. 35/2018-Customs dated 01.10.2018 wherein, beneficiaries were advised to register on ICEGATE website to enable the PGAs to link the LPCOs to their IEC/GSTN and email ID. It may be noted that such registration is a pre-requisite for the new facility and only after the beneficiary is registered on ICEGATE, would the Unique Image Reference Number (IRN) for the LPCO

uploaded by PGA be communicated to the beneficiary. This IRN would then be used by the beneficiary to link the LPCO with the Bill of Entry/Shipping Bill for Customs Clearance.

5. The user manual for uploading the LPCO by PGAs and to tag this document with the Bill of Entry/Shipping Bill by the beneficiary is available on ICEGATE website.

6. The Customs Officers will be able to view the LPCOs uploaded by the PGAs as a Supporting Document and tagged to the respective BE/SB.

7. In case the LPCO uploaded by the PGA is amended for any reason, the amended LPCO is required to be uploaded on eSANCHIT and the new IRN shall be quoted during consequential amendment of the B/E or S/B.

8. In case the beneficiary does not tag the IRN of LPCO uploaded by the PGA with the B/E or S/B, he/she may tag that IRN (LPCO uploaded by PGA) with the corresponding Bill of Entry/Shipping Bill by submitting an amendment at the Service Centre. This procedure will also apply when the beneficiary has already filed Bill of Entry/Shipping Bill, however, later on the PGA uploads an amended LPCO on eSANCHIT.

9. Difficulty, if any may be brought to the notice of Deputy / Assistant Commissioner in-charge of Appraising Main (Import) through e-mail/phones (e-mail address: appraisingmain.jnch@gov.in, Phone No: 022-27244979).

10. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

(SUBHASH AGRAWAL)
COMMISSIONER OF CUSTOMS (NS-III).

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/ NS-I/ NS-II / NS-IV / NS-V, JNCH.
3. All Additional / Joint Commissioners of Customs, JNCH.
4. All Deputy / Assistant Commissioner of Customs, JNCH.
5. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
6. All Participating Government agencies (Office of Central Drug Standard Control Organization (CDSCO), Wildlife Crime Control Bureau (WCCB), Central Pollution Control Board(CPCB)
7. Representative of BCBA / FIEO for information and circulation among their members for information.
8. Other associations: CFSAI / CSLA / MANSA
9. All Port Terminals (JNPCT, GTI, NSICT / NSIGT, BMCT)
10. AC/DC, EDI for uploading on JNCH website immediately

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F. No. S/22-Gen-402/2017-18 AM (I) Pt. I

Date- 06.12.2018

PUBLIC NOTICE NO. /2018

Subject: Procedure for movement of goods under TIR Carnets-reg.

Attention of the Importers, Exporters, General Trade and all other stakeholders is invited to Central Board of Indirect Taxes & Customs Circular No. 48/2018-Customs dated 03.12.2018 on the above mentioned subject.

2. The Customs Convention on International Transport of Goods under Cover of TIR Carnets, 1975 (TIR Convention or the Convention) (<https://www.unece.org/tir/welcome.html>) is an international transit system under the auspices of the United Nations Economic Commission for Europe (UNECE). The Convention applies to the transport of goods without intermediate reloading, in road vehicles, combinations of vehicles or in containers, across one or more borders, between a Customs office of departure of one Contracting Party and a Customs office of destination of another or of the same Contracting Party, provided that some portion of the journey between the beginning and the end of the TIR transport is made by road.

3. The movement of goods under the Convention is under the cover of a carnet issued by the National Guaranteeing Association (NGA). The TIR Carnet opened in the country of departure serves as a Customs control document in the countries of departure, transit and destination. It also serves as proof of the existence of an international guarantee for the goods transported under the Carnet. The Federation of Indian Chambers of Commerce and Industry (FICCI) has been appointed by CBIC as the NGA for issuance of Carnets under the Convention in India. The NGAs in each Contracting Party to the Convention constitute a guarantee chain linking all TIR countries with the International Road Transport Union (IRU), a non-governmental organization in Geneva, Switzerland, at the apex of the guarantee chain. The presentation of a valid TIR Carnet bearing the names, stamps and signatures from IRU and those of the issuing association and duly filled-in by the transport operator is the proof of the existence and validity of the guarantee.

4. The National Guaranteeing association shall fix the period of validity of the TIR Carnet by specifying a final date of validity after which the Carnet may not be presented for acceptance at the Customs office of departure. However, if the carnet has been accepted by the Customs office of departure on or before the final date of validity, the Carnet shall remain valid until the termination of the TIR operation at the Customs office of destination.

5. The TIR carnet is available in 4,6,14 and 20 vouchers and each TIR operation (between two customs station) requires the use of one pair of vouchers (1 white, 1 green). Step by step guidance on how to fill the TIR carnet is available at the IRU website (www.iru.org). The TIR carnet serves as a guarantee for the customs duties and taxes in transit and as the Customs transit declaration. Thus, where India is the country of departure or the country of destination, a shipping bill or bill of entry, as the case may be, is also required to be filed for import or export of consignments under the cover of a TIR carnet.

PROCEDURE

6. The procedure at the Customs office of Departure is as follows:

(i) At the Customs office of departure, the Customs authorities shall check the cargo on the basis of information contained in the TIR Carnet completed by the transport operator. The Customs authorities shall then seal the load compartment, report it in the TIR Carnet, keep one sheet (white voucher) and fill-in the corresponding counterfoil. The TIR Carnet will then be handed back to the transport operator.

(ii) When crossing the outgoing border of the country, Customs authorities shall check the seals, detach a second sheet (green voucher) from the TIR Carnet and fill-in the corresponding counterfoil.

(iii) The filled-in counterfoils by Customs provide evidence to the transport operator that the TIR operation in that country has been terminated.

(iv) The outgoing Customs office (i.e. that at the border) shall send the detached sheet (green voucher) to the office of departure within 7 days of the departure of the goods. The latter shall compare the received sheet with the one it initially retained. If there are no objections and no reservations by the outgoing office, the TIR operation may be discharged by Customs authorities in that country.

(v) If the sheet, detached by the outgoing office, contains reservations or if it does not reach the Customs office of departure or if Customs authorities have any other reason to question the proper application of the TIR operation, an internal inquiry will be started. The transport operator and the NGA shall be informed that the termination of the TIR operation has been certified with reservations or has not taken place at all or that other reasons have led to doubts about the proper application of the TIR operation and that they are requested to provide explanations. If a satisfactory reply is not received, the Customs authorities shall apply the provisions of the TIR Convention and national legislation to determine the taxes and duties due to Customs.

(vi) If after sufficient effort, the Customs authorities are unable to collect the duties payable from the carnet holder, the Customs authorities shall claim the amount so payable from the NGA within the timelines stipulated in the Convention.

7. The procedure at the Customs office of Transit and country of destination:

(i) The incoming Customs office of transit checks the seals and withdraws one sheet from the TIR Carnet, and the outgoing office proceeds likewise. Both sheets are compared for a final control and the TIR operation can be discharged or, in the case of irregularities, submitted to the procedure outlined above.

(ii) In the country of destination, if the incoming border office also is the office of destination, it fills-in the TIR Carnet, retains two sheets and becomes responsible for the goods to be transferred to another Customs procedure (warehousing, import clearance, etc.) in that country. If the cargo has to be carried to another Customs office in the same country, the incoming office acts like an incoming border office, and the next office inside the country becomes that of final destination.

CLAIMS

8. FICCI shall comply with the obligations laid down for NGAs in the TIR Convention and provide guarantee for all liabilities incurred in India, in connection with operations

under cover of TIR carnets issued by itself and by foreign associations affiliated to IRU. It shall be liable to pay up to the maximum of the guaranteed amount of the import or export duties and taxes, together with applicable interest, if an irregularity has been noted in connection with a TIR operation resulting in a defined sum payable to customs. However, before making a claim against the NGA, the competent customs authorities shall, so far as possible, require payment from the person or persons directly liable.

9. For India, the maximum amount that may be claimed by the competent customs authorities of India from the Association shall be limited to a sum equal to USD 50,000/- (Fifty-thousand US dollars) per TIR carnet. At present, the liability of the NGA does not cover transport of alcohol and tobacco, details of which are given in Explanatory Note 0.8.3 of the TIR Convention, irrespective of the transported quantity of the mentioned goods. Thus no TIR Carnet can be issued/ accepted for movement of alcohol and tobacco in India.

10. The value of the above amounts in national currency shall be determined according to the exchange rate notified by the Central Board of Indirect Taxes and Customs and applicable on the day of issuance of the claim for payment.

11. Where a TIR operation has not been discharged, the competent customs authorities shall:

(a) Notify the TIR Carnet holder at his address indicated in the TIR Carnet of the non-discharge;

(b) Notify the guaranteeing association of the non-discharge. The competent authorities shall notify the guaranteeing association with a maximum period of one year from the date of acceptance of the TIR Carnet by those authorities or two years when the certificate of termination of the TIR operation was falsified or obtained in an improper or fraudulent manner.

(c) The guaranteeing association shall pay the amounts claimed within a period of three months from the date when a claim for payment is made against it.

AUTHORIZED CUSTOMS STATIONS

12. TIR is being introduced in a phased manner in India. The Customs Stations in India authorized for use of TIR shall be,—

| Ports (i) | Inland Container Depots (ICDs) (ii) |
|---|---|
| 1. Nhava Sheva, 2. Mundra, 3. Kolkata, 4. Chennai, 5. Cochin, 6. Visakhapatnam, 7. Krishnapatnam | 1. Tughlakabad 2. Patparganj 3. Dadri 4. Ahmedabad 5. Hyderabad 6. Pune 7. Durgapur |

13. TIR convention is expected to help in boosting trade with Central Asian /Commonwealth of Independent States (CIS) countries. Most of the Central Asian Republics/CIS Countries/Iran are signatories to the TIR convention. The TIR Convention can also be deployed for facilitating the movement of goods along the International "North-South" Transport Corridor (INSTC).

14. The trade with the above regions/countries would entail movement of cargo in containers, with India being either the country of export or the country of import. The cargo would transit through one more countries during its journey from/to India. The beneficial impact of TIR operations in relation to facilitating transit can be leveraged by Indian exporters and importers.

15. For the above purpose, authorization has to be accorded to –

- i. operators who can apply, obtain and use the TIR for movement of cargo;
- ii. Containers that would be deployed in TIR operations, conforming to the standards laid down in the convention.

AUTHORIZATION OF OPERATORS

16. The criteria laid down for authorization of Operators in the Convention include sound financial standing, absence of serious or repeat offences against Customs or tax legislation and the deposit of a written declaration with the National guaranteeing Association issuing TIR Carnets specifying the responsibilities of the transport operator.

17. In this regard, several operators have been accorded with the status of Authorized Economic Operator (AEO) in India. The grant of AEO status is based on criteria specified in Circular 33/2016 customs dated 22nd July, 2016 that include record of legal compliance; managing commercial and transport records; financial solvency; safety and security protocols etc.

18. In view of the above, it has been decided to leverage the certification of operators based on the above rigorous criteria and authorize the operators with valid AEO-LO status for the purpose of operations under TIR.

19. Such entities having the status of AEO – LO shall inform CBIC and FICCI (NGA) of their intention to use TIR and deposit a written declaration with FICCI in form Annex-A. Thereafter, they shall be entitled to apply for TIR document.

USAGE OF SEALS

20. The customs officer at the port of departure shall affix the one-time customs seal and make necessary endorsements in the TIR carnet and affix the official stamp of the Custom House.

21. In cases where an examination is conducted by customs in the course of a journey and it is required to break seals and/or remove identifying marks, they shall affix and record the new seals and/or identifying marks on the vouchers of the TIR Carnet used in their country, on the corresponding counterfoils and on the vouchers remaining in the TIR Carnet.

22. Heavy or bulky goods, if the authorities at the Customs office of departure so decide, be carried by means of non-sealed containers.

Approval of containers

23. At present, Notification 104/94-Customs dated 16th March 1994 exempts containers which are of durable nature, imported into India from duties of customs, if

the importer executes a bond to re-export the said containers within the prescribed period from the date of their importation and to furnish documentary evidence thereof. The above notification would continue to govern the customs duty exemption for temporary import of containers into India, including those moving under TIR.

24. Annex 7 of the Convention lays down the basic principles for coverage of containers under TIR. The containers shall be constructed and equipped in such a manner that:

- a) no goods can be removed from, or introduced into, the sealed part of the container without leaving visible traces of tampering or without breaking the Customs seal;
- b) Customs seals can be simply and effectively affixed to them;
- c) They contain no concealed spaces where goods may be hidden;
- d) All spaces capable of holding goods are readily accessible for Customs inspection.

25. Containers approved for the transport of goods under Customs seal in accordance with the Customs Convention on Containers, or any international instrument shall be considered as complying with the provisions of paragraph above and must be accepted for transport under the TIR procedure without further approval.

26. If, however there are reasons to doubt the integrity of the construction of the container, the container shall cease to be covered under the TIR and shall be eligible again for use for the transport of goods under Customs seal, on submission of satisfactory proof to the customs authorities that the container complies with the necessary standards.

27. All references to the Board in relation to TIR Carnets may be sent to:

Director (International Customs Division)
Central Board of Indirect Taxes and Customs,
Department of Revenue, Ministry of Finance,
Room No. 49, North Block, New Delhi -110001.
011- 2309 3380; 011-2309 3760 (fax.)
Email: diricd-cbec@nic.in

Annexure-A

Declaration/Undertaking

(To be filed with CBIC and FICCI)

We, M/s _____, with Authorised Economic Operator-LO Certificate number _____ declare that we propose to use the TIR Convention (herein after referred to as the Convention) for movement of goods under the cover of TIR carnets issued by FICCI and undertake that, we,-

- (1) Will comply with all Customs formalities required under the Convention at the Customs offices of departure, en route and of destination;
- (2) Comply with all the provisions of the Customs Act, 1962, Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax Act, 2017, Goods and Services Tax (Compensation to States) Act, 2017 and the rules and regulations made thereunder in respect of such goods;
- (3) Pay in the event of our failure to discharge our obligation, the full amount of duty chargeable on account of such goods together with their interest, fine and penalties payable under the Customs Act, 1962 in respect of such goods;

(4) pay all penalties and fines incurred for contravention of the provisions of the Customs Act, 1962, Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax Act, 2017, Goods and Services Tax (Compensation to States) Act, 2017 and the rules or regulations made thereunder, in respect of such goods;

(5) Shall inform FICCI of the suspension/revocation of AEO-LO status immediately.

(Signature(s) of the operator/authorised signatory)

(Name)

Contact Telephone No.

Email:

Date:

Place:

28. In case of any difficulty, the specific issue may be brought to the notice of Deputy/Assistant Commissioner in charge of DC/AC Appraising main (Import), NS-I (email address:appraisingmain.jnch@gov.in) .

29. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

(SUBHASH AGRAWAL)
COMMISSIONER OF CUSTOMS (NS-III).

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/ NS-I/ NS-II / NS-IV / NS-V, JNCH.
3. All Additional / Joint Commissioners of Customs, JNCH.
4. All Deputy / Assistant Commissioner of Customs, JNCH.
5. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
6. Representative of BCBA / FIEO for information and circulation among their members for information.
7. Other associations: CFSAI / CSLA / MANSAA
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9. AC/DC, EDI for uploading on JNCH website immediately

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F. No. S/22-Gen-402/2017-18 AM (I) Pt. I

Date- 06.12.2018

STANDING ORDER NO. /2018

Subject:- Advisory on Electronic Nicotine Delivery System (ENDS) including e-Cigarettes Heat-Not-Burn devices, Vape, e-Sheesha, e-Nicotine Flavoured Hookah and the like products - regarding

Attention of all officers of Customs posted at Mumbai Customs, Zone – II is invited to the Circular Nos. 46/2018-Customs dated 27.11.2018 issued by Central Board of Indirect Taxes and Customs and advisory dated 28.08.2018 issued by the Ministry of Health & Family Welfare vide F.No. P-16012/19/2017-TC on the above mentioned subject. A copy of the said advisory is enclosed as Annexure-I.

2. Considering the adverse health impact of ENDS/E-Cigarettes and in order to prevent the initiation of nicotine through ENDS by non-smokers and youth, with special attention to vulnerable groups, the Ministry of Health and Family Welfare has issued the aforesaid advisory to ensure that any ENDS including e-Cigarettes Heat-Not-Burn devices, Vape, e-Sheesha, e-Nicotine Flavored Hookah and the like devices that enable nicotine delivery are not sold, manufactured, distributed, traded, imported and advertised , except for the purpose and in the manner and to the extent, as may be approved under the Drugs and Cosmetics Act, 1940 and Rules made thereunder.

3. In view of above, the field formations under the jurisdiction of JNCH are directed to ensure implementation of the aforesaid advisory by referring import consignments of ENDS including e-Cigarettes Heat-Not-Burn devices, Vape, e-Sheesha, e-Nicotine Flavored Hookah and the like devices/products to the Assistant/Deputy Drugs Controller in the jurisdiction. The Assistant/Deputy Drugs Controller may thereafter check the compliance of such goods in terms of the Drugs and Cosmetics Act, 1940 and rules made thereunder. Based on the report of the Assistant/Deputy Drugs Controller, non-compliant consignment should not be allowed clearance and appropriate action should be initiated for violation of provisions of the Allied Act (Drugs and Cosmetics Act, 1940 and Rules made thereunder).

4. Difficulty, if any may be brought to the notice of Deputy Commissioner in-charge of Appraising Main (Import) through e-mail/phones (e-mail address: appraisingmain.jnch@gov.in, Phone No: 022-27244979).

(SUBHASH AGRAWAL)
COMMISSIONER OF CUSTOMS (NS-III).

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