



सीमा शुल्क आयुक्त (सामान्य) का कार्यालय
**OFFICE OF THE COMMISSIONER OF CUSTOMS
 (GENERAL)**

कंटेनर सेल, स्पीडी (DBC लॉजिस्टिक्स) CFS, जवाहरलाल नेहरू कस्टम
 हाउस, न्हावा शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र-400 707
**CONTAINER CELL, SPEEDY (DBC LOGISTICS) CFS,
 JAWAHARLAL NEHRU CUSTOM HOUSE,
 NHAVA SHEVA, TALUKA: URAN, DIST.: RAIGAD,
 MAHARASHTRA-400 707**
E-mail: containercell.jnch@gov.in

Date: 11-09-2026

FACILITY NOTICE 111/2026

In terms of Notification No. 104/94-Cus dated 16.03.1994 and Board's Circular No. 83/98-Customs dated 05.11.1998, containers of durable nature are exempt from payment of whole of the duty of customs and the whole of additional duty payable, provided that such containers are re-exported within six months, subject to the condition that a Bond is executed by the Importer or the Shipping Agent.

2. It has been decided that in general, on the request of the Shipping Lines/Agents/Importers, extension shall be granted for a period of three months beyond the initial period of six months from the date of landing of the containers from a ship by the Assistant/Deputy Commissioner, 2nd extension for further 06 months shall be granted by Addl./Joint Commissioner, and 3rd and last extension for further 06 months shall be granted by Commissioner of Customs, General, JNCH and if any authority required to reject the said extension the proper reason shall be recorded in writing.
3. Reference is also invited to Public Notice No. 90/2026 regarding "Discontinuation of submission of manual documents/statements in respect of containers imported under Notification No. 104/94-Cus dated 16.03.1994 by the Shipping Lines/Agents/Importers." The said PN no. 90/2026 strictly adhered to.
4. It is further reiterated that off hiring shall not be considered a valid reason for granting extension of time for re-export of containers.
5. In case the goods are required to be detained for detailed examination, investigations, etc. the goods should be destuffed from the container and stored in any ware houses. The containers should be released so that the shipping agents can fulfil their commitment of re-exporting the container within six months of their import. In respect of laden containers lying beyond six months from the date of importation while awaiting Customs clearance/auction of cargo, extension may be considered on the basis of a request letter submitted by the Shipping Lines/Agents/Importers, indicating, inter alia, the location of the containers, IGM No. and date, and other relevant facts of the case.
6. In order to ensure uniformity, transparency and proper application of mind in disposal of requests for extension of the period for re-export of containers, all officers posted in the Container Cell are hereby directed to record clear, specific and case-based reasons on the file while putting up each request for

extension/rejection for approval.

7. If, where rejection of a request for extension is proposed, the specific reasons and the relevant facts/documents forming the basis for such rejection shall invariably be recorded on the file. The recommendation shall clearly indicate why the grounds put forth by the applicant are not sufficient for granting extension under the applicable provisions/instructions.
8. This issues with the approval of the Commissioner of Customs (NS-G).

UNMESH SHARAD WAGH
Commissioner of Customs
(NS-G), JNCH

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