सीमाशुल्क आयुक्त का कार्यालय, एनएस-५
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V)
जवाहरलाल नेहरू कस्टमहाउस, न्हावाशेवा
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA,
ताल: उरण, जिला: रायगढ़, महाराष्ट्र- ४०० ७०७
TALUKA- URAN, DISTRICT- RAIGAD, MAHARASHTRA – 400 707.
email : cus-grp5bmumbai2@gov.in

Date: #ApprovedDate#

PUBLIC NOTICE NO.140/2026

Subject: Filing of ATA Carnet documents–Simplified Procedures for ease of doing business – Reg.

Attention is invited to Notifications No. 157/1990-Cus. dated 28.03.1990, 14/1990-Cus (N.T.) dated 06.04.1990, 58/2016-Cus dated 05.10.2016, and 04/2018-Cus. dated 18.01.2018 as well as the provisions of the Customs Convention on the Admission Temporaire/Temporary Admission Carnet (ATA Carnet) for Temporary Admission of Goods.

2. Attention is also invited to Public Notice No. 101/2010 dated 08.10.2010 issued vide F. No. S/22-GEN-194/2010 AM (IMP), Public Notice No. 78/2017 dated 21.06.2017 issued vide F. No. S/12-Gen-50/2016-17/AM (X) and Standing Order No. 59/2010 dated 08.10.2010 issued vide F.No. S/22-GEN-194/2010/AM(IMP).

3. Representations have been received from Trade for simplification of procedures for Import and Re-export of goods under ATA Carnet. These representations along with the current practices and procedures at Jawaharlal Nehru Customs House (JNCH) have been examined and the following revised procedures are prescribed for both Import and Re-export under ATA Carnet, in supersession of Public Notice 101/2010 and Standing Order 59/2010 and in partial modification of Public Notice 78/2017.

4. Main features:

(i) The goods imported temporarily under ATA Carnet for display, demonstration, or use in fairs, exhibitions, or similar events/ purposes are eligible for duty-free temporary admission, subject to compliance with the abovesaid Notifications, the Convention related to ATA Carnet and the procedure stated at para 5 and para 6 below.

(ii) As per the ATA Carnet (Form of Bill of Entry and Shipping Bill) Regulations, 1990, issued vide Notification no. 14/1990-Cus. (N.T.), the "ATA Carnet" means ATA

Carnet issued in accordance with the Customs Convention on ATA Carnets by any Issuing Authority affiliated to the International Bureau of Chamber of Commerce and guaranteed in India by the Federation of Indian Chamber of Commerce and Industry.

(iii) A Centralized Carnet Cell (CCC) is being created within the Assessment Group 5B, NS-V, JNCH, which shall process all ATA Carnet documents for Import and Re-export and shall maintain all records as prescribed in this P.N. for the purpose of monitoring the Import and Re-export under ATA Carnet. The Cell shall also be responsible for closure of the Carnet cases and raising demand for recovery of duty/interest/penalty etc. The Carnet Cell shall consist of one Appraiser and two Examiners and headed by AC/DC, Group 5B under supervision of JC/ADC, Group 5B.

(iv) The Carnet holder shall ensure that all the Counterfoils and Vouchers in ATA Carnet are duly and correctly filled in, verified and signed and stamped with date by the Customs Authorities at all the related customs points. Carnet holder shall also ensure that all related Vouchers are detached and retained by the Customs Authorities and Counterfoils are taken/retained by the ATA Carnet holder or their authorised agents.

5. Procedure for Import under ATA Carnet:

(i) Upon receipt of the Import declaration and documents (ATA Carnet, General List, FICCI Letter, Customs Broker authorisation, Event/participation letter, Bill of Lading copy, Request letter etc.) from the Carnet holder/Customs Broker or authorized agent, the Appraiser of the Centralised Carnet Cell (CCC) shall enter the details (up to column 13) in the prescribed register for ATA Carnet and process the documents. The AO (CCC) shall put the running serial number (with Financial Year) of the register and the E-office file computer number created for processing the said Carnet, on the ATA Carnet which shall be used for monitoring and co-relating the Import & Re-export of goods under ATA Carnet. These details shall be entered at Box H, sr. no. (c), of the White Voucher for Importation. The copy of the ATA Carnet processed by the AO (CCC) shall be put up to the AC/DC (CCC) for approval in E-office, with all documents scanned and uploaded in E-office file.

(ii) It is noted that no separate Bill of Entry is required to be filed for temporary import under ATA Carnet. In order to ensure closure of line item in the Sea Arrival Manifest (SAM), the AO (CCC) shall enter necessary particulars of the cargo in the System through the MBE Role and the Job number so generated shall be approved by AC/DC (CCC) in ACL Role. Completion of this process should also be mentioned in the E-office file.

(iii) The AC/DC (CCC) shall carefully go through the records presented, mark his approval in E-file where found in order, and forward the E-file to the Superintendent/AO of the concerned Docks for examination of the goods.

(iv) The Superintendent/AO (Docks) shall mark the E-file to the Examiner for examination. The Examining officer shall conduct physical examination of the goods vis-a-vis the details available in ATA Carnet and shall endorse his remark- "Examined" in the White Voucher for Importation of the ATA Carnet with his name, designation, signature and date. The Examiner shall also enter the running serial no. (with Financial Year) of the register and e-office file computer no. at sr. no. 3 of the Counterfoil of Carnet against the entry "Registered under reference no." The Examiner shall record his detailed examination report in the E-office file and forward it along with the ATA document to the Superintendent/ AO (Docks) for verification and final clearance. While giving final clearance, the Superintendent/AO (Docks) must check all records and put his remark- "verified and cleared" along with his name, designation, signature and date in the White Voucher for Importation of ATA document. Thereupon, the Supt/AO (Docks) shall attach scanned copy of the White Voucher for Importation on e-file and return the E-office file to the AC/DC (CCC), Group 5B with his note.

(v) The Customs Broker/Authorized agent of the Carnet holder shall deposit the hard copy of the aforesaid White Voucher with AO (CCC) for future use.

(vi) The AC/DC (CCC) shall send the file to AO (CCC) who shall update the details in the Carnet register (column 14) and keep the file under his custody for further action w.r.t re-export and demand/recovery if any.

(vii) Upon final clearance of the cargo and successful matching of MBE details, with the Sea Arrival Manifest (SAM) filed by the Authorised Sea Carrier or Authorised Sea Agent, SAM will be closed in SCMTR module as per the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018.

6. Procedure for Re-export under ATA Carnet:

(i) For re-export, the Customs Broker or the authorised person of Carnet holder shall present the relevant documents, before the prescribed timeline for re-export, to AO (CCC), who shall verify the details from the ATA Carnet register and concerned e-file, and enter the serial no. (with FY) of register alongwith e-file computer no. at Box H, sr. no. (d) of the White Voucher for Re-exportation. Thereupon, AO (CCC) shall forward e-file to the concerned Supt/AO (Export Docks).

(ii) No separate Shipping Bill is required to be filed for re-export under ATA Carnet. In order to ensure closure of line item in the Sea Departure Manifest (SDM), the Superintendent/AO (Export Docks) shall enter necessary particulars of the cargo in the System through the EMANDTR Role to obtain Job No. The Job number shall be used by AC/DC (Export Docks) to generate 6-digit Thoka number in Exp-Asstt Commissioner (Exam) Role (sr. no. 19 of the register). Completion of this process shall be clearly stated in E-file by the Superintendent/ AO (Export Docks).

(iii) The Superintendent/AO (Export Docks) shall forward the E-file to the Shed Examiner, who shall conduct physical examination of the goods to establish identity

vis-à-vis the goods imported under the ATA Carnet. The Shed Examiner shall enter his remark- “examined and verified” in White Voucher for Re-exportation of the Carnet along with his name, designation, signature and date. Thereafter, the Superintendent/AO (Export Docks) shall peruse the examination report/remark and if satisfied, shall give re-export clearance.

(iv) The Superintendent/AO (Export Docks), after granting re-export clearance, shall scan the White Voucher for Re-exportation and Counterfoil and upload the same in E-file and forward the E-file to AC/DC (CCC) for further necessary action. Meanwhile, it shall be the responsibility of the Customs Broker/Authorized agent of Carnet holder to obtain the Final copy of Master/House Bill of Lading and submit the same to CCC to record that goods have been re-exported. The AC/DC, Carnet Cell after receiving the records/documents, shall get all the details entered and reconciled in the Carnet Register (sr. no. 16-21) maintained in the Carnet Cell and if everything is found satisfactory, shall approve closure of the file.

(iv) Upon final clearance of the cargo and successful matching of Shipping details, with the Sea Departure Manifest (SDM) filed by the Authorised Sea Carrier or Authorised Sea Agent, SDM will be closed in SCMTR module as per SCMTR, 2018.

(v) Where re-export of goods under an ATA Carnet takes place through a Customs Port other than JNCH, the Customs authority at the Port of Export shall forward the re-export documents, including the Shipping Bill/ Bill of Export and ATA Carnet, to the Carnet Cell, JNCH. The Customs Broker/Importer or their authorised representative shall ensure submission of proof of re-export along with the ATA Carnet and all requisite documents to the AO (CCC) within one month of re-export for closure of the Carnet. Upon verification, the AO, Carnet Cell, shall place the case before the AC/DC, Carnet Cell, for approval of closure. Once closure is approved, all relevant entries (sr. no. 16-21) shall be updated in the Carnet Register.

(vi) In all such cases where the goods have been sold or disposed off in India, as allowed under relevant customs notification, and duty with interest paid off, the Customs Broker/ Carnet holder or its authorised Agent, within one month of such sale shall provide such details to AO (CCC). The AO (CCC) shall make entry at Column 21 of the Carnet Register and proceed to close the Carnet to the extent goods have been sold off.

(vii) In case the goods are not re-exported within the stipulated time limit, including any time extension as prescribed in the customs notification, the Centralized Carnet Cell shall take necessary steps to recover the duty involved, along with applicable interest, in terms of the said notification read with provisions of the Customs Act and the ATA Convention.

7. ATA Carnet Register to be maintained in the Centralised Carnet Cell

(i) For effective monitoring of Import and Re-export, for each Financial Year a Carnet Register in Hard copy shall be maintained in the Centralised Carnet Cell with following details.

(ii) Column Nos 1 to 13 in the Register shall be entered at the time of initial processing of the ATA Carnet, Column No. 14 shall be entered after examination and clearance of Import, Column Nos 16 to 21 shall be entered after completion of re-export process and Column 23 and 24 shall be entered if re-export does not take place within the permissible time limit.

Financial Year: _____

Sr. No.	Name, address & contact details of the Carnet holder	Name, address & contact details of the CB/ Authorized Agent	ATA Carnet No. & Date	Declared description of the goods	Passport No. & other details of the Carnet Holder
1	2	3	4	5	6

E-office File no.	Supplier/ Country of Origin & Port of Export	Declared Value of the goods	Port of Import	Name of the Organizing Agency & Place of Exhibition	MBE No.	Name, designation & signature of officer entering the detail in column 1 to 12
7	8	9	10	11	12	13

Date of Examination and import Clearance	Name, designation & signature of officer entering the detail in column 14	Date of presentation of goods for Re-export	Date of Re-Export examination	Port of re-export	Thoka No.	Master/House Bill of Lading no. (final copy) and date
14	15	16	17	18	19	20

Payment of duty, if any (in case of domestic sale)	Name, designation & Signature of the officer entering the detail in	Details of the Demands issued, if not re-exported/ sold/ Violation	Details of Recovery, if any	Name, designation & Signature of the officer entering the	Remarks

	column 16 to 21	of carnet		detail in column 23 to 24	
21	22	23	24	25	26

(iii) The above register shall be put up to the DC/AC in charge of the Carnet Cell once in a month and to the ADC/JC in charge of the Carnet Cell once in a quarter for inspection. AC/DC (CCC) shall ensure that the proper entries are made in the register and timely recovery action is taken place in case of no re-export.

(iv) All records maintained in all Groups of JNCH or CFS's for ATA Carnet till the issuance of this Public Notice shall be handed over within a week of issuance of this P.N. to the Centralised Carnet Cell and the AO, CCC shall reconcile the data in those records and initiate action for demand/recovery of dues, if any.

8. Any difficulty noticed in implementing this Public Notice may be brought to the notice of the Additional Commissioner, in charge of Group 5B, NS-V, JNCH.

9. Hindi version will follow.

Digitally signed by
Anil Ramteke
Date: 02-11-2026
12:51:02

(ANIL RAMTEKE)
Commissioner of Customs
NS-V, JNCH.

Copy to: -

1. The Chief Commissioner of Customs, JNCH, Mumbai Zone -II.
2. All the Principal Commissioners /Commissioners of Customs, JNCH, Mumbai Zone-II.
3. All the Additional/Joint Commissioners of Customs, JNCH, Mumbai Zone-II.
4. The Deputy/Assistant Commissioners of Customs, JNCH, Mumbai Zone-II.
5. Notice Board.
6. EDI for uploading on website.

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