

 सत्यमेव जयते	<p>सीमाशुल्कआयुक्त (सामान्य) कार्यालय <b>OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)</b> सीमाशुल्ककार्गोसेवाप्रदातासेल, <b>Customs Cargo Service Provider (CCSP) Cell</b> जवाहरलालनेहरूसीमाशुल्कभवन, <b>Jawaharlal Nehru Custom House</b> पो: शेवा, ता: उरण, नवीमुंबई ४००७०७, <b>PO: Sheva, Tal Uran, Navi Mumbai-400707</b> Email: - <a href="mailto:ccsp.jnch@gov.in">ccsp.jnch@gov.in</a></p>
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I/4346290/2026

Date:03-07-2026

**Public Notice No. 79/2026**

**Subject: Facilitation of storage of imported goods under Section 49 of the Customs Act, 1962 and streamlining of issuance of detention/demurrage waiver certificates – Reg.**

Attention is invited to the provisions of Sections 48 and 49 of the Customs Act, 1962; the Handling of Cargo in Customs Areas Regulations, 2009 (HCCAR, 2009); the Sea Cargo Manifest and Transshipment Regulations, 2018 (SCMTR, 2018); Board Circular No. 42/2001-Cus dated 31.07.2001; Public Notice No. 01/2013 dated 03.01.2013; and the instructions issued by the Central Board of Indirect Taxes and Customs (CBIC) from time to time on the above subject, to all Importers, Exporters, Customs Brokers, Custodians, Container Freight Stations (CFSs), Shipping Lines, Shipping Agents, Customs Cargo Service Providers (CCSPs) and other stakeholders.

2. It has been observed that imported goods are, at times, held up due to investigations, examinations, testing, verification, approval by Participating Government Agencies (PGAs), the issuance of statutory No Objection Certificates (NOCs), regulatory clearances, or other Customs or statutory processes. In many such cases, the statutory facility available under Section 49 of the Customs Act, 1962, is either not utilised in time or the importer is not informed of its availability at the appropriate stage. This often results in avoidable detention and demurrage charges, increased logistics costs, prolonged cargo dwell time, congestion in Customs areas, and inefficient utilisation of logistics infrastructure.
3. Reducing cargo dwell time, minimising logistics costs, facilitating legitimate trade, and efficiently utilising logistics infrastructure are key objectives of Customs administration and align with the National Logistics Policy and the Government's Ease of Doing Business initiatives.
4. The objective of this Public Notice is to ensure that, wherever clearance of imported goods is likely to be delayed due to any Customs or statutory process, the importer is

informed at the earliest possible stage of the statutory facility available under Section 49 of the Customs Act, 1962, thereby enabling an informed decision on the storage of imported goods pending clearance. This Public Notice also seeks to promote uniformity in the processing of requests under Section 49 while ensuring that the statutory provisions relating to the clearance of imported goods, including action under Section 48 of the Customs Act, 1962, continue to operate strictly in accordance with the law.

#### A. Intimation regarding the availability of Section 49

(i) Whenever imported goods are placed on hold, detained, or their clearance is likely to be delayed on account of an investigation, examination, testing, verification, the requirement for an NOC, approval by any Participating Government Agency (PGA), or any other Customs or statutory process, the concerned Assistant / Deputy Commissioner shall, without delay and preferably within one working day from the aforementioned event, notify the importer or the authorised Customs Broker in writing or through email.

Such communication shall inform the importer of the availability of the facility under Section 49 of the Customs Act, 1962, for the storage of imported goods pending clearance, and advise that, where appropriate, an application under Section 49 may be submitted. A copy of such communication may also be endorsed to the relevant Custodian/CFS for information and necessary action.

(ii) Where imported goods remain uncleared for more than fifteen days from the commencement of any Customs hold, detention, investigation, examination, testing, verification, PGA clearance, or any other statutory process; or within one month of arrival of goods at CFS and no application under Section 49 has been received, the Custodian/CFS shall issue a written or through email reminder to the importer or the authorised Customs Broker regarding the availability of the facility under Section 49 of the Customs Act, 1962, and shall maintain proper records of such communication, including proof of dispatch and acknowledgement, wherever available.

(iii) Custodians, CFSs and other Customs Cargo Service Providers shall maintain proper records of all communications and reminders issued under this Public Notice and shall produce them to the Customs authorities whenever called upon to do so.

(iv) It is clarified that the above procedure is intended solely to facilitate the timely consideration of requests under Section 49 of the Customs Act, 1962, in respect of imported goods for which Bills of Entry have been filed but which remain uncleared due to pending Customs or other statutory processes.

#### B. Processing of requests under Section 49

(v) Upon receipt of an application under Section 49 of the Customs Act, 1962, the concerned Assistant / Deputy Commissioner shall examine the application expeditiously and strictly in accordance with the provisions of Section 49 of the Customs Act, 1962, and the applicable notifications, regulations and Board instructions.

(vi) Where no legal or operational impediment exists, permission to store imported goods under Section 49 may be granted without undue delay.

(vii) Where imported goods are subject to investigation, examination or regulatory action by any Participating Government Agency or any other statutory authority, and consultation with that authority is considered necessary before deciding the request under Section 49, the concerned Assistant / Deputy Commissioner shall communicate the request to the relevant authority and request its comments.

Where no response is received within fifteen days of the date of such communication, a reminder shall be sent.

Where no response is received within thirty days of the initial communication, the concerned Assistant / Deputy Commissioner may thereafter consider and decide the request on its own merits in accordance with law, having due regard for revenue, security, and regulatory considerations provided that any comments or objections received before a decision is made are duly considered, and the final decision is communicated to the relevant authority.

(viii) Where permission under Section 49 cannot be granted, the reasons shall be recorded in writing and must be communicated to the applicant.

(ix) The concerned Assistant / Deputy Commissioner shall ordinarily endeavour to dispose of complete applications under Section 49 within three working days of receipt. However, where consultation with another statutory authority is considered necessary under paragraph (vii), the request shall be processed expeditiously upon receipt of comments from that authority, or upon expiry of the period specified therein, as the case may be.

(x) In cases where imported goods remain under Customs hold, detention, investigation, testing or other statutory process for an extended period, the concerned Assistant/Deputy Commissioner shall periodically review the necessity of continuing such hold and endeavour to complete the process expeditiously in accordance with the law.

### **C. Issuance of Waiver Certificates**

(xi) Attention is invited to Regulation 6(1)(l) of HCCAR, 2009, and Regulation 10(1)

(i) of SCMTR, 2018, regarding non-recovery of demurrage or container detention charges for the period during which goods remain detained by Customs for verification, examination, investigation, or other Customs-related processes, subject to fulfilment of the prescribed conditions.

(xii) Waiver certificates shall be issued by the concerned Assistant / Deputy Commissioner, or any officer specifically authorised for the purpose, only after due verification of facts and records.

(xiii) Such waiver certificates shall clearly indicate:

- (a) the period attributable to Customs detention, hold or regulatory process, i.e. the period for which a waiver is recommended;
- (b) brief reasons for such detention or hold, wherever possible;
- (c) brief outcome/status of the investigation, examination, testing, verification or PGA process, wherever relevant, and
- (d) DIN/e-Office reference number.

(xiv) All concerned officers shall ensure that waiver certificates are issued strictly in accordance with the applicable legal provisions, Board Circulars and extant instructions.

(xv) Attention is also invited to Regulation 10(1)(l) of the SCMTR, 2018, which provides for a waiver of container detention charges for a period not exceeding sixty days from the date of detention by Customs, provided the import or export declarations under the Customs Act, 1962 are completely correct. Importers, Custom Brokers, Shipping Lines, Custodians and all stakeholders are advised to ensure timely action and submission of requests so that cases are processed within the statutory framework contemplated under the Regulations.

(xvi) All officers and stakeholders shall endeavour to facilitate legitimate trade by ensuring that requests under Section 49 are considered promptly and that detention/demurrage waiver certificates, wherever legally admissible, are issued and complied with without avoidable delay.

#### D. Compliance

(xvii) Custodians, CFSs, Shipping Lines, Shipping Agents and other Customs Cargo Service Providers shall maintain effective communication with trade and facilitate the utilisation of statutory provisions intended to minimise avoidable logistics costs, reduce cargo dwell time and ensure the efficient utilisation of Customs area infrastructure.

(xviii) Custodians, CFSs and other Customs Cargo Service Providers shall maintain

proper records of all advisories, reminders and communications issued under this Public Notice and shall produce them before Customs authorities whenever called upon to do so.

(xix) Failure by a Custodian, CFS or other Customs Cargo Service Provider to comply with the directions contained in this Public Notice, particularly with regard to timely communication of Customs hold/detention, the issuance of written advisories and reminders regarding the facility of warehousing under Section 49 of the Customs Act, 1962, and the maintenance of records thereof, may be viewed as non-compliance with the obligations prescribed under Regulation 6 of HCCAR, 2009, and may invite action under Regulation 11 thereof, wherever warranted.

5. Nothing contained in this Public Notice shall be construed as conferring any automatic, vested or enforceable right to a grant of waiver, permission under Section 49, or any other relief.

6. Nothing in this Public Notice shall be construed as modifying, postponing, suspending or dispensing with the statutory procedure prescribed under Section 48 of the Customs Act, 1962. The Section 48 pertains to the disposal of unclaimed and uncleared goods within 30 days of the unloading, and proceedings thereunder shall continue independently and strictly in accordance with the provisions of the Act wherever applicable.

7. Any difficulty in implementing this Public Notice may be brought to the attention of the Commissioner of Customs (General), JNCH.

8. This Public Notice shall come into force with immediate effect.

(Unmesh Sharad Wagh)  
Commissioner of Customs (Gen)  
JNCH, Nhava Sheva

**To:**

1. The Chief Commissioner of Customs, Mumbai Customs Zone-II, JNCH, for information
2. All Principal Commissioners/Commissioners of Customs, Mumbai Customs Zone-II
3. The Additional Director General/ DRI, MZU.
4. All Additional/Joint Commissioners of Customs, Mumbai Customs Zone-II
5. All Deputy/Assistant Commissioners of Customs, Mumbai Customs Zone-II
6. The DC/EDI for uploading on the JNCH Website immediately