## OFFICE OF THE COMMISSIONER OF CUSTOMS, EXPORT, JAWAHARLAL NEHRU CUSTOM HOUSE,

## NHAVA SHEVA

F.No.: S/12-Gen-59/2005 AM(EXP)





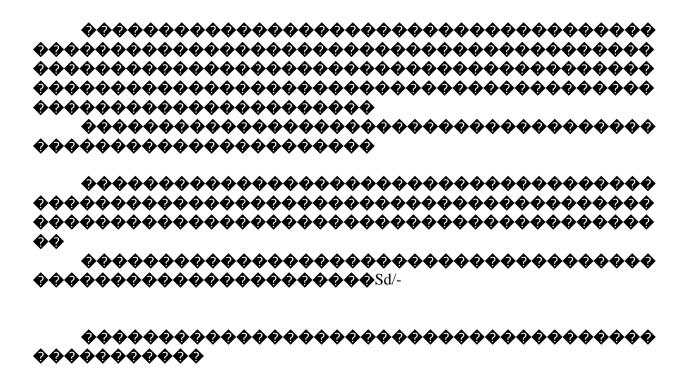
Sub: Seizure of goods entered for exportation on account of misdeclaration of quantity, value etc. Provisional release instructions- reg.

Attention of all concerned officers is invited to Circular No. 33/2005-Customs dt. 02-08-2005 issued by Deputy Secretary (DBK) vide F.No. 605/3/2005 DBK on the above mentioned subject.

It has come to the notice of the Board that sometimes goods entered for exportation are detained or seized by the filed formations for misdeclaration of quantity, value etc. Such goods are not allowed to be exported even on a provisional basis pending completion of investigation, adjudication or appeal proceeding. However, these proceeding usually take a considerable time to conclude; in the meanwhile, the goods deteriorate and lose their intrinsic value. Consequently, issues like payment of demurrage charges to the custodians and export benefits to the exporters arise. Detention or seizure of goods also adds to congestion in ports, ICDs, etc. It has been observed that such a course of action benefits neither the department nor the exporter. On the contrary, if the consignments are allowed to be exported on a provisional basis, pending completion of investigation and adjudication proceeding, the country would earn valuable foreign exchange and the exporter would get the appropriate price for goods.

The matter has been examined by the Board. Having regard to the problems associated with the seizure of export goods, it has been decided that except for prohibited/contraband goods, the seized goods should be released provisionally and allowed to be exported on execution of a bond for an amount equivalent to the value of seized goods and probable fine and penalty which might be imposed. However, no export benefits shall be allowed in such cases until the matter is finally decided, and the

Bond to be executed for provisional release shall contain a clause to this effect.



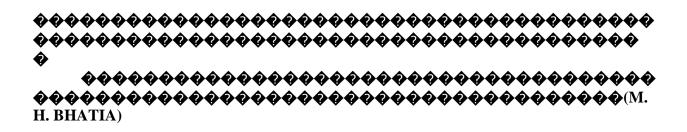


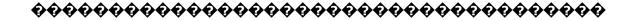




e d

b y











## Copy to:

- 1. Chief Commissioner s Office, Mumbai-II for information
- 2. Commissioner (Import) for information.
- 3. All Officers concerned.