

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
TAL.- URAN, DIST. RAIGAD - 400 701.**

**F. No. S/12-Gen-74/09-10 AM (X)**

**Dated: 1<sup>st</sup> September, 2009**

**STANDING ORDER NO. 37 /2009**

**Subject: First time merchant-exporters verification of documents Regarding.**

Attention of all the Officers in the jurisdiction of the Jawaharlal Nehru Custom House (JNCH) is invited to export of goods by merchant-exporters and the Public Notice No.58/2009 dated 28.08.2009 issued by the Commissioner of Customs (Export), JNCH.

2. It has been observed that some unscrupulous / fly-by-night merchant exporters are exporting / attempting to export various goods using the IEC No. of other persons, who, on verification, have been found in many cases to be fictitious in the sense that they do not exist at the given address or do not have any knowledge about the consignment under export and in fact they are dummies. Such exports are effected / attempted to be effected with an intention to avail ineligible benefit under various export promotion / duty exemption / remission schemes. The said unscrupulous / fly-by-night exporters set a chain of customs offences, besides hawala and money laundering.

2. As a preventive measure, it has been decided to look into the aspect of the genuineness of the merchant exporters, who are exporting various goods for the FIRST TIME through JNCH. All such first time merchant-exporters or their Agent shall submit at least three of the following documents to the concerned Assessing officer, as envisaged in the said Public Notice, namely:

- (i) Copy of VAT/Sales Tax Registration/Exemption certificate of the merchant exporter.
- (ii) A certificate from the Bank with whom the Bank Account is being maintained for the purpose of remittance of foreign exchange to the effect that account is being maintained satisfactorily.
- (iii) Where the bank account is less than 3 months old, details of other bank accounts held by the exporter.
- (iv) Details of past exports made from other ports if any.

- (v) Balance sheet of the previous year.
- (vi) Copy of the last Income Tax Return/VAT or Sales Tax Return filed.

3. CHAs are expected to play a positive role in this regard in terms of Regulation 13 of Customs House Agents Licensing Regulations, 2004. Once three of the documents mentioned at para2(i) to (vi) above are filed, export will be allowed as per normal procedure.

4. This practice / requirement shall come into force with effect from 10.09.2009.

5. The assessing officer shall verify, as to whether the merchant-exporter is a first time exporter of any goods through JNCH, through EDI system or through the provision created in the intranet for this purpose, with the help of the IEC.

6. In the case of first time export of goods by any merchant-exporter, the assessing officer who had received the documents, after allowing the clearance subject to usual checks and scrutiny, shall forward all the documents to the SIIB (Export).

7. Out of the documents so received, SIIB(Export) shall make some selective and / or random verification on regular basis and report its findings to the Commissioner on monthly basis.

**(B.K. SINHA)**  
**COMMISSIONER OF CUSTOMS (EXPORTS)**  
**JNCH, NHAVA SHEVA**

To,  
**All the Officers Concerned**

Copy for information to:

- 1. The Chief Commissioner of Customs, Mumbai-II Zone, JNCH
- 2. The Commissioner of Customs (Import), JNCH