OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT). JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA URAN, DIST. RAIGAD, NAVI MUMBAI-400707.

STANDING ORDER NO.10/2010

Subject : Disposal of seized, confiscated and time expired bonded goods-reg.

ODE ODE ODE

2(a) (i). A A A regards <u>Confiscated Goods</u>, all the Groups/Sections such as SIIB, CIU shall regularly monitor the cases pertaining to them, which have been adjudicated but the importer has neither exercised the option of redemption nor filed any appeal against confiscation of the goods. If the importer has neither exercised redemption potion nor filed appeal against confiscation of the goods, the concerned Group/Section will forward the disposal order for all such cases along with copy of Order-In-Original (OIO) to Disposal Section for initiating further disposal action within 5 months of the OIO.

(ii) **Constant** The concerned Group/Section while forwarding the disposal order will also indicate the Compulsory Compliance Requirements (CCR) i.e. clearance from PHO, ADC, PQ etc. to be complied with prior to auction and/or delivery of goods.

(iii) **A A A A** If any subsequent development warranting stoppage of disposal of goods comes to **A** notice, the concerned Group/Section will immediately inform the Disposal Section.

2(b)(i) All the concerned Groups/Sections will also monitor all the cases where appeal has been filed by the party against confiscation of goods. If such appeal is finally settled in favour of the Department, the disposal order will be forwarded to the disposal section after meeting the requirement as above. (ii) All the concerned Groups/Sections in terms of above will also forward a Monthly Statement to DC (Disposal) indicating the status at the end of each month in the following format:

:	S.No	OIO Date	No	&	Bill of entry No & Date		Date of appeal	Remarks/Present status

3. A A regards <u>time expired bonded goods</u>, the Bond Section, while forwarding the disposal order, will make an entry thereof in the concerned Bond Register and will also endorse copy of such an order to the concerned Bond Superintendent as well as Custodian so that if at a later date if any request for extension of bond is received, the fact of issuance of disposal order remains in the knowledge. If Bond Section still intends to extend the bond period, the disposal section will be immediately informed and the disposal order issued by the bond section will first be withdrawn from disposal section.

(ii) **ACC** The Bond Section while forwarding the disposal order will also indicate the Compulsory Compliance Requirements (CCR) i.e clearance from PHO, ADC, PQ etc. to be complied with prior to auction and/or delivery of goods.

(iii) **CONT** The Disposal Section will endorse copy of the Auction Notice at least 7 days prior to the date of auction to the Bond Section so that the Bond Section can once again cross verify the status. If no response is received from Bond section prior to the date of auction, it shall be assumed that the Bond section does not have any objection for disposal

4. As regards <u>seized goods</u>, the disposal orders for disposal of seized goods are mostly received from Directorate General of Revenue Intelligence (DRI) but at times, the Compulsory Compliance Requirements (CCR) i.e clearance from PHO, ADC, PQ etc. to be complied with prior to auction and/or delivery of goods are not mentioned. In such case, the Disposal Section, prior to initiating disposal process of such goods, will refer the matter to the concerned Group.

(ii) **A A A A A** It is observed after the issuance of disposal orders, subsequent developments such as claimant(s) owning the goods, issuance of SCN, application filed before Settlement Commission etc., which may warrant stoppage of disposal of such goods, are not brought to the notice of Disposal Section. Therefore, Disposal Section will endorse copy of the Auction Notice at

least 7 days prior to the date of auction to the concerned agency/section with a specific request to cross verify the status. If no response is received from the concerned agency/section prior to the date of auction, it shall be assumed that there is no objection for disposal

~~

F	AGE	<u>-1</u>					
	Lot	Date of	Whether	Details of	Description	Container	Location/
	No.	receipt	Confiscated/	Disposal	of goods	No(s)	CFS
		of	Seized/	Order &			
		Disposal	Time	date/ F.No.			
		Order	expired	Disposal			
			bond	Section			
	1	2	3	4	5	6	7

FAGL-II						
Name of	Date	Date of	Auction	Amount	Date of	Remarks, if
Govt.	of	JPC for	No/date	recovered	Intimation of	any
approved	receipt	fixation	in which		disposal	
valuer/date	of	of	goods		to concerned	
of	report	Reserve	are		Group/Section	
authorizing	from	Price	finally			
him	valuer		sold			
8	9	10	10	11	12	13

6. Control of the Disposal Section will appoint the Government approved valuer within three days of the receipt of the Disposal order and will ensure that the valuation reports are put up to Joint Pricing Committee within 15 days of receipt of disposal order.

7. The procedure and instructions for valuation and auction as specified vide Board Scircular No. 12/2006 Cus dated 20.02.06 and Standing Order No. 11/2006 dated Sci.03.2006 will be strictly followed.

8 Standing Order No. 64/2009 dated 23.12.2009 stands modified accordingly.

9. **Order** may be brought to the notice of the undersigned.

10. A A A This issues with the approval of Chief Commissioner of Customs, Mumbai Zone-II.

(B. K. SINHA) COMMISSIONER OF CUSTOMS (EXPORT)