



भारत सरकार
GOVERNMENT OF INDIA
सीमा सुल्क आयुक्त का कार्यालय (बंदरगाह)
OFFICE OF THE COMMISSIONER OF CUSTOMS (PORT)
सीमा सुल्क सदन, १५/१, स्ट्रैंड रोड, कोलकाता - ७००००१
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA 700001
PHONE: 91-33-22436493 FAX: 91-33-22435998


Public Notice No. 117/2018

Subject: Procedure to be followed for discharge of bulk liquid cargo from the vessel to non bonded tanks i.e. tanks not under Custodianship in terms of Section 45 of the Customs Act, 1962, and their clearance

Importers/Customs Brokers/Tank Owners and others concerned are to take note that with immediate effect the following procedures shall be strictly adhered to for discharge of bulk liquid cargo from the vessel to the non bonded shore tanks/ tanks not under Custodianship as per Section 45 of the Customs Act, 1962 and their out of charge/release/clearance.

2. As per Sections 7 and 8 of the Customs Act, 1962, liquid bulk cargo has to be unloaded/ discharged in the tanks situated within the Customs Areas only. Therefore all such shore tanks outside the limits of Customs Ports of Kolkata/Haldia are required to be brought under 'Customs Area' as under Section 8 of the Customs Act, 1962; subject to fulfilment of conditions and approval of Custodianship.
3. Public Notice No.89/2018 dated 08.10.2018 should be referred in this respect.
4. Importers who intend to discharge bulk liquid cargo from the vessel to such non bonded shore tanks brought under Customs Area and Custodianship under Section 45 of the Customs Act, 1962 will have to file the Bill of Entry as per the Bill of Lading/ manifested quantity and will have to pay the entire Customs duty before discharge formalities of the cargo from the vessel is commenced.

5. Once the liquid bulk cargo is discharged completely after observing all necessary formalities and the actual quantity is ascertained from the 'Shore Out Turn Report', the importer shall amend the Bill of Entry accordingly for any difference in the quantity as mentioned in the Bill of Lading and the quantity shown in the 'Shore Out Turn Report' and pay the differential duty, if any (prior to obtaining the necessary 'Out of Charge').
6. At the time of final release of remaining cargo, when the exact quantity is determined and excess quantity is found, the Bill of Entry shall be referred back to assessing group for re-assessment. Then importer has to amend the Bill of Entry and to pay duty on extra quantity. Afterwards, Shed Officers will give final out of charge in system. All the processes should be recorded in ICES with appropriate remarks in departmental comments and also on hardcopy of assessed Bill of Entry.
7. The procedure as above will also apply to shore tanks which are yet to be brought under Customs Area and Custodianship for which the last date has already been notified as 31.12.2018.

 3.12.18

(Manish Chandra)
Commissioner of Customs (Port)

F.No.S37 (Misc)-48/2018(Prev.)SOA
Dated, the 3rd December,2018

Copy to:

1. The Chief Commissioner of Customs, Custom House, Kolkata.
2. Additional Commissioner of Customs, Custom House, Kolkata
3. Deputy Commissioner of Customs, Appraising Group -1, Custom House, Kolkata.
4. Deputy Commissioner of Customs, Preventive Oil, Custom House, Kolkata-to inform all concerned agencies.
5. Deputy Commissioner of Customs, NSD/Haldia/Budge Budge.
6. Deputy Commissioner of Customs, EDI for uploading on the Kolkata Customs Website.
7. Assistant Commissioner of Customs Import Bond, Custom House, Kolkata.
8. Appraiser General, Custom House, Kolkata.
9. SCH for display.

F.No.S37 (Misc)-48/2018(Prev.)SOA
Dated, the 3rd December,2018

aps 3/12/18
(L.Prabhuranda Singh)
Deputy Commissioner of Customs &SPS