

Circular No. 52/2017-Customs
(updated upto 4th September 2020)

F. No.550/05/2011 -LC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

North Block, New Delhi
Dated 22nd December 2017

To,
The Principal Chief Commissioners/Chief Commissioners
The Principal Commissioners/Commissioner of Customs

Sir / Madam,

Subject: Customs procedure for export of cargo in containers and closed bodied trucks from ICDs/CFSS through Land Customs Stations (LCSs) – Reg.

References have been received from various Ministries, trade associations and leading exporters regarding long queues of export trucks at borders and inordinate delays in export of cargo through Petrapole.

2. Earlier, the Board had issued Circular 18/2002-Cus dated 13th March 2002 as amended by Circular 61/2003 dated 18th July 2003 with a view to decongest border points, minimize interventions at the border and provide speedier clearance to exports to neighboring countries. The references received have highlighted the need to revamp the procedures for providing improved clarity, taking into account EDI facilities, and ensuring uniformity in implementation by Commissionerate.

2.1 During the course of review of the subject circular, cognizance has also been taken of the Note Verbale from the High Commission of Bangladesh in India as well as bi-lateral discussions during the Joint Group of Customs meeting in Dhaka on 23rd – 24th August 2017 seeking that India operationalize cross border trade by road through Gede LCS as a means of decongesting Petrapole border and providing speedier clearance.

3. The Board has also taken into consideration the upcoming bi-lateral project being implemented under the auspices of the Asian Development Bank, pursuant to the Memorandum of Intent signed between India & Nepal dated 6th June 2017. Under the project, transit cargo from Kolkata to Nepal and vice versa shall be transported under Electronic Cargo Tracking System (ECTS). As a part of the project, facilities for locking / unlocking ECTS seals will be provided at Kolkata Port and at the border points of Raxaul, Jogbani and Sonauli. Commissioner of Customs, Kolkata (Port) shall be issuing a public notice regarding the procedures to be followed for ECTS services.

4. Now, the Board has decided to leverage the introduction of this new technology being provided under “Managed Service Provider” system to monitor and facilitate transshipment of consignments sealed at ICDs/CFSS and destined for export to Nepal or Bangladesh. Exporters opting to avail the facility for export of goods to Bangladesh or Nepal or ¹Bhutan may do so through the following ICDs / CFSSs.

Sl. No. (i)	Name of ICDs (ii)	Name of LCSs (iii)
1	All ICDs	For export of goods by road through the following LCS: (i) Raxaul; (ii) Jogbani; (iii) Sonauli; (iv) Nepalganj (v) Panitanki; (vi) Petrapole; (vii) Gede; (viii) Ghoadanga; (ix) Mahadipur; (x) Fulbari (xi) Changrabandha; and (xii) Jaigaon
2	All ICDs	For export of goods in containers by Rail to Bangladesh through Gede and Petrapole.
3	CFSSs as specified by the Chief Commissioner of Customs, Kolkata.	For export of goods through Petrapole and Gede.

4.1 The exporters will be required to bring goods meant for export to the designated ICD/CFSSs, and file a Shipping Bill on EDI. The Shipping Bill shall be assessed as per EDI/RMS procedures. Three copies of the Shipping Bill shall be printed (including one transference copy). The original of the Shipping Bill shall be retained by the ICD while one copy (transference copy) shall be carried with the cargo by the driver in a sealed envelope to the LCS of exit. The triplicate copy shall be retained by the exporter. The goods to be exported shall be stuffed in a closed body truck or container, as is convenient to the exporter, and sealed with ECTS seal. The ECTS seal number shall be recorded in all the copies of Shipping Bill. The custodians shall be responsible for obtaining the ECTS seal from the MSP* managing the transit project for Nepal cargo for this purpose.

4.2 At the LCS, the transference copy of Shipping Bill shall be submitted by the driver to the proper officer of Customs. The Customs Officer shall verify the trip report through the ECTS

¹ Vide Circular no. 39/2020

web application and where no alert of any unauthorized un-sealing is found, he shall record the same in the transference copy of the Shipping Bill and put his name, signature, date and retain the same at the LCS for record. The officer shall remove the ECTS e-seal and allow the movement of the container/close body truck, as the case may be, across the border for export. Simultaneously, the originating ICD/CFS shall view the same trip report on the ECTS web application and where no alert of any unauthorized un-sealing is found, he shall take a print of the same and attach it with the original Shipping Bill along with his name, signature and date.

4.3 In case the trip report indicates any unauthorized un-sealing, the matter shall be brought to the notice of the Deputy/Assistant Commissioner/Superintendent of Customs and such container/truck shall be subjected to 100% examination. If any deviation from the Shipping Bill or invoice is detected during examination, adjudication proceedings may be initiated. The Assistant/Deputy Commissioner of Customs at the originating ICD/CFS may take appropriate action under the Customs Act including raising a demand on the custodian, equal to the export duty, Drawback and/or any other export incentives, in respect of the export goods, in addition to any other action that is required to be taken against the exporter. The matter shall also be reported to the jurisdictional Commissioner of GST for recovery of taxes.

5. Circular 18/2002- Cus. dated 13th March 2002 as amended by 61/2003 dated 18th July 2003 shall stand superseded with effect from 15th April 2018.

6. Difficulties, if any, faced in the implementation of this circular should be brought to the notice of the Board

7. Hindi version follows.

(Dr. Swati Bhanwala)
OSD (Land Customs)