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सीमाशुल्कआयुक्तकार्यालय / Office of the Commissioner of Customs  
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### **PUBLIC NOTICE No. 24/2024**

Sub: - Procedure in respect of discharge and clearance of Dry Bulk Cargo (Coal and Coke) after grant of Out-of-Charge (OOC) - Reg.

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Attention of all the importers Customs Brokers, Shipping Line, Port Authorities and other stake holders is drawn towards the Procedure in respect of discharge and clearance of Dry Bulk Cargo (Coal and Coke) after grant of Out-of-Charge (OOC).

Representations have been received from the trade with regard to difficulties experienced in discharge and clearance of dry bulk cargo more specifically coal and coke. The issue has been studied viz-a-viz the practice adopted in respect of the said commodities in other ports and the Judgment of Hon'ble High Court of Bombay in Shaw Wallace & Co Ltd vs Assistant Commissioner of Customs & others, as reported in 1986 (25) ELT 948 (Bombay). The request of the importers has been examined and for ease of doing business and facilitating trade, a set of instructions is being issued on the same as follows:

In respect of dry bulk cargo an independent survey report should be prepared by the carrier and the consignee, and such report should be countersigned by the Custom Officer before discharge of the cargo. Such report should be accepted for the purpose of ascertaining the actual cargo loaded.

Thus, in respect of dry bulk cargo customs duty is required to be collected on the quantity ascertained on the basis of draft survey report jointly signed by the shipping agent and Custom Officer. Further, as per paragraph 7.08(i) of the appraising manual, in case of coal and coke, shortage up to 2% of the manifested quantity may be allowed and no further weighment of coal is warranted.

Shortages in Manifested Quantities – Instructions as per 7.08

*The following instructions shall be followed in respect of the shortages observed in the manifested quantities.*

1. *Coal and Coke*

*Shortages up to 2% of the manifested quantities may be allowed without penalty*

*under Section 116 of the Customs Act, 1962. If the deficiency exceeds 2%, the agents of the vessel should be required to explain the shortage and if their explanation is not satisfactory, penalty should be imposed under section 116 of the Customs Act for the whole shortage.*

Since the duty on coal is already paid on the basis of weighment determined in draft survey, there does not appear to be any danger to revenue in case certain shortage/excess is noticed upon physical weighment conducted at a time of delivery of the cargo out of the port by the custodian. Once particular quantity of coal is given out of charge by the proper officer of Customs, the custodian can deliver the cargo to the parties concerned on the basis of delivery order issued by the shipping agent, based on weighment made within the Port Area and the same shall be maintained in a proper manner for any further verification. In view of the above, it has been directed that the procedure of 100% weighment of dry bulk cargo (coal and coke), before clearance may be dispensed with based on the draft survey report.

Action to be taken in terms of decision taken in the Public Notice will be considered Standing Order for the purpose of officer/staff. In case any difficulty, the specific issue may be brought to the notice of Addl./Joint Commissioner of Customs, Custom House, Tuticorin.

(VIKAS NAIR)  
Commissioner of Customs  
Custom House. Tuticorin

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- i). Notice Board, Custom House, Tuticorin
- ii). EDI Section, Customs House, Tuticorin for uploading in the website.
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Copy submitted to:

The Chief Commissioner of Customs (Preventive), Customs House, Trichy.