



भारत सरकार/GOVERNMENT OF INDIA

सीमा शुल्क आयुक्त का कार्यालय /OFFICE OF THE COMMISSIONER OF CUSTOMS

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C.No. VIII/48/659/2013-Misc.(Imp.Assmt.)

Dated: 18.02.2014

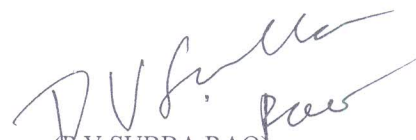
**FACILITY INTIMATION NO. 01/2014**

**Subject – Procedure for Import of timber and its transfer in the  
Customs Bonded Warehouses- reg:-**

Attention of the Customs Brokers and the Trade at large is invited relating to the import of timber and its transfer in the customs Bonded Warehouses. The procedure in this regard shall be as given below.

2. It has been a common business practice in Tuticorin for timber to be imported and stored in the custom bonded warehouses and its transfer to others in such warehouses to enable the transferee to clear the consignments. Goods are permitted to be stored in the bonded warehouses if the importer executes a warehousing bond under section 59 of the Customs Act, 1962 (commonly called double duty bond). This bond is the only security for the Customs to recover the duty.
3. Several instances have come to notice where the original importer has denied having ever executed the warehousing bond submitted along with the into-bond bill of entry. This is a serious threat to the revenue as the bond is the only security based on which goods are allowed to be warehoused. There are also cases where the person indicated as the 'importer' in the bill of entry denied having ever imported the goods in the first place. The implication of this is serious as the liabilities for any violations of any law in the import consignment (say, concealment of drugs or explosives in the imported consignment) rests with the importer. If the Customs Broker files Bills of Entry in the name of anyone who is not the real importer and who may not even be aware about the import and produces a Warehousing Bond which is also not signed by the person indicated as the 'importer', **it poses a threat to not only to the revenue but is also to the safety and security of India if contraband such as drugs, arms, ammunition, etc. are smuggled concealed in such consignments.**
4. In view of the above it is felt necessary to (a) prevent imports with fake IEC codes and bonds; (b) imports without the knowledge of the importer; (c) protect revenue; (d) reduce the possibility of contraband such as arms, ammunition and drugs being imported concealed in such consignments; and (e) ensure the identity of the importer, customs broker and the transferee of such goods (if any) at all times. Hence, the following procedure should be followed henceforth for all imports of timber, its warehousing and its transfer within the warehouse and clearance from the warehouse after filing the ex-bond bill of entry.
5. If the importer himself files the into-bond Bill of Entry under self clearance and produces the warehousing bond, the Appraising Officer/ Superintendent should satisfy themselves regarding the identity of the importer. They have to verify that the warehousing bond has been signed by the authorized signatory of the importing firm as registered with the department. They may call for and maintain up to date the specimen signatures of signatories of all importers registered to clear the imported goods under self.

6. If the importer chooses to clear the goods through Customs Broker, the warehousing bond filed by the Customs Broker should be checked by the Appraising Officer/ Superintendent for the following at the time of accepting warehousing bond:
- the identity of the Customs Broker (or his approved employee) filing the into-bond Bill of Entry and producing the Bond;
  - the authorization from the importer to the Customs Broker issued under Regulation 11 (a) of the Customs Brokers Licensing Regulations, 2013
  - the signature of the person who has signed the warehousing bond is verified and attested by the authorized signatory of Customs Broker on the said bond itself.
7. If the goods are to be transferred by the importer to any other person, a sales invoice or transfer deed between the importer and the transferee should be produced. The original importer will be the transferor and the transferee can file the ex-bond bill of entry and clear the goods.
8. The Customs Broker filing Ex-bond Bills of Entry and related warehousing bond and other documents shall ensure that all their obligations under the Customs Brokers Regulations, 2013 are fulfilled. In particular, they should take an authorization from the importer or transferee for every ex-bond bill of entry to be filed indicating the details of the consignment.
9. The Customs Broker should ensure that the warehousing bond is genuine and is signed by the genuine and authentic original importer or the transferee importer.
10. It is needless to reiterate that in terms of Regulation 11(n) of Customs Broker Licensing Regulation 2013, Customs Broker is required to verify antecedents, correctness of Importer Exporter Code(IEC) number, identity of his client at the declared address by using reliable, independent, authentic documents, data or information.
11. For removal of doubts, it is hereby clarified, that if any Bill of Entry or Bond or transfer deed or sales invoice or any other document filed by the Customs Broker is disowned by the importer who is supposed to have signed it, the responsibility for filing fake/forged documents shall be of the Customs Broker and they will be proceeded against. Further, if in any such consignment, any contraband (including drugs, explosives, arms and ammunition) is found the Customs Broker will be held responsible and proceeded against under the relevant laws.
12. In case of any difficulty, matter may be brought to the notice of the Assistant Commissioner of Customs (Imp.Assmt.), Custom House, Tuticorin at 0461-2352177.

  
(F.V.SUBBA RAO)  
COMMISSIONER

To

The Notice Board

Copy to the Commissioner of Customs Trichy.

Copy Submitted to the Chief Commissioner of Customs(Prev.) Trichy for information.