



वित्त मंत्रालय / Ministry of Finance

राजस्व विभाग / Department of Revenue

सीमा शुल्क आयुक्त कार्यालय / Office of the Commissioner of Customs

कस्टम हाउस नयी हारबर एस्टेट / Custom House, New Harbour Estate

तूतुकुडी - 628 004 / Thoothukudi - 628004.

दूरभाष / Tel: 0461 2352655, 2352633

फैक्स / Fax 0461 2352019

C.No. VIII/25/75/14 UCC

Dated : .07.2017

**FACILITY INTIMATION NO.02/2017**

Attention of all Customs Cargo Service providers, Exporters /Importers/Custom Brokers/ Clearing Agents / Steamer Agents/Shipping agents/Trade and Industry is invited to the Circular No. 50/2005-Cus.dated 01.12.2005 as amended by Circular No. 52/2005-Cus. dated 09.12.2005.

2. As per section 48 of the Customs Act,1962, if any goods brought into India from a place outside India are not cleared for home consumption or warehoused or transhipped within 30 days from the date of unloading thereof at a customs station, such goods can be disposed of by the custodian. The Act, however, stipulates that the good can be sold only after a notice is issued to the importer and the permission from customs is obtained.
3. Procedure for disposal for unclaimed/uncleared /abandoned cargo under Section 48 of the Customs Act, 1962 lying with the custodians is prescribed in Circular No. 50/2005 dated 01.12.2005 as amended by Circular No. 52/2005 dated 09.12.2005. Para 3 of the Circular No. 50/2005 deals with the disposal of unclaimed/uncleared/abandoned cargo "landed more than one year category" while Para 4 of the said Circular as amended by Circular No. 52/2005-Cus dated 09.12.2005 deals with the disposal of unclaimed / uncleared/ abandoned cargo "landed less than one year category".
4. As per Para 3 of the Circular No. 50/2005-Cus.dated 01.12.2005 as amended, the custodian should furnish a list of items to be considered for disposal to the Customs. The list shall contain complete particulars such as Bill of Lading, description of goods, weight, name of consignee/consignor, etc. A notice shall simultaneously be issued by the Custodian to the consignee intimating that the goods will be sold if the same are not cleared within 15 days. Customs shall securitize the list with their own files/records and intimate to the custodian a list of disputed or stayed consignments or consignments required to be retained for any

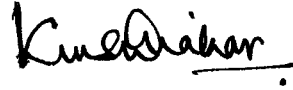
investigation/adjudication/court proceedings, motor vehicles or negative list of items as restrictions imposed under allied acts. If no such intimation is received from the Customs within 15 days, it shall be construed that permission under section 48 has been given by the customs and the custodian shall go ahead with the disposal of the goods. The responsibility for disposal of goods shall exclusively be with the custodian. As per Regulation 6(1)(m) of the Handling of Cargo in Customs Area Regulations (HCCAR), 2009, the custodian shall dispose the uncleared/unclaimed/abandoned cargo within a time limit of 90 days. The other requirements of fixing a reserve price and procedure for auction etc. are detailed in the Para 3 of Circular 50/2005-Cus.dated. 01.12.2005 as amended.

5. In this regard, the instructions contained in the Circular No. 50/2005-Cus. dated 01.12.2005 as amended by the Circular No. 52/2005-Cus. dated 09.12.2005 is hereby reiterated. As the responsibility of fixing a reserve price rests with the custodian which is required to be arrived at by a panel of Government approved valuers appointed by the Custodian( irrespective of any value arrived at by the Customs Appraisers earlier), there is no need for submission of valuation report to the department by the Custodian for approval. Similarly, the custodian need not wait for any no objection certificate from the department beyond 15 days. If customs has any objection for disposal of the cargo by the custodian the same will be intimated to the custodian within 15 days as explained in Para 3 above. If no such intimation is received from customs within 15 days it shall be construed that customs has no objection for disposal of the cargo and the custodian shall go ahead with the disposal of the goods. As contemplated under section 48 of the Customs Act, 1962 read with Handling of Cargo in Customs Areas Regulations, 2009, the custodian has to dispose of the unclaimed and uncleared cargo within a period of 90 days. After the commencement of disposal process, the Custodians should not stop the process based on any communication received from the importer. If any communication is received by the custodian from the importer requesting the custodian to stop the disposal process, the same shall be brought to the notice of the customs immediately. The custodian shall not stop the disposal process unless they receive any communication in this regard from the customs.

6. For each consignment which is sold, the Custodian shall file a consolidated Bill of Entry buyer wise. Auctioned goods will be allowed out of charge only after the duty assessed is paid by the custodian. The custodian shall ensure that the provisions of Customs Act,1962 and any other law for the time being in force are complied with in respect of the auctioned goods.

7. It is emphasized that if there is any loss of revenue to the exchequer due to non- disposal of the goods or delay in disposal of the goods by the custodian, action will be initiated under the Handling of the Cargo in Customs Areas Regulations (HCCAR), 2009, as amended, and Custodian will be responsible for such loss of revenue.

8. Regarding the disposal of unclaimed/abandoned cargo which are lying for a period less than one year, the instructions contained as per Para 4 of the Circular No. 50/2005 dt. 01.12.2005 as amended by the Circular No. 52/2005 dt. 09.12.2005 may be followed.



(के.वी.वी.जी. दिवाकर/K.V.V.G. DIWAKAR)  
आयुक्त /COMMISSIONER

To

1. The Assistant Commissioner of Customs(Disposal), Custom House, Tuticorin.
2. The Assistant Commissioner of Customs, St.John ICD.
3. The Assistant Commissioner of Customs(EDI)-to upload it on the official website..
4. The Superintendent of Customs in Charge of CFSs, Tuticorin,
5. All Custodians of CFS / St. John ICD.
6. The Tuticorin Customs Brokers Association
7. Notice Board/Master File.

Copy Submitted to :

The Chief Commissioner of Customs(Preventive), Trichy.