



OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, AIRPORT AND AIR
CARGO COMPLEX; PB 5400: QUEEN'S ROAD: C.R.BUILDING; BENGALURU.

C.No.VIII/48/04/2014 Air. Cus. Tech. /579

Date: 30.01.2015

STANDING ORDER No. 04/2015 DATED 30.01.2015.

Sub: Re-export of goods imported under bonafide mistake - Reg.

Attention is invited to Board's Circular No.100/2003-Cus., dated 28.11.2003 which prescribes that permission for re-export of goods that are shipped contrary to instruction of the importer has to be granted by the Commissioner of Customs.

2. References have been received in the Board that the current procedure, for allowing re-exports of goods that are imported under a bonafide mistake, being followed at Customs stations is time consuming and causes avoidable hardship to importer/airlines/consol agents. This is especially happening at Air Cargo Complexes because numerous requests in respect of wrong shipments are to be dealt with on daily basis. These references contain a request for a simpler procedure.
3. The matter was deliberated upon in the Conference of Chief Commissioners of Customs/Customs and Central Excise held at Hyderabad in February, 2014. There was consensus to prescribe a simplified and uniform procedure which may obviate delays in cases warranting the grant of permission to re-export. A view emerged that a solution lies in delegating the powers to permit re-export to the Customs Officers in accordance with their powers of adjudication.
4. Keeping view the above, the matter has been examined by the Board and it has been observed that the requests for re-export of imported goods may be received when the said goods are destined for elsewhere but which are inadvertently imported at a particular Customs Station. With a view to expedite decision-making in respect of re-export of such goods, the Board has decided that the permission for re-export may be granted on merit by the officer concerned as per the adjudication powers. In regard to the adjudication powers, a reference may be made to Section 122 of the Customs Act, 1962 and Circular No.24/2011-Cus., dated 31.05.2011.
5. The Board's Circular No.100/2003-Cus. dated 28.11.2003 has been modified to the above extent, vide the Circular No.04/2015-Customs dated 20.01.2015.
6. Above is brought to the notice of all concerned for information and due compliance.

(Sandeep Prakash)
Commissioner

Copy submitted to: The Chief Commissioner of Customs, Bengaluru Zone, for information
Please.

Copy to:

1. The Additional Commissioner of Customs, ACC, Bengaluru.
2. Notice Board.
3. Bengaluru Customs Website.