

I/1009279/2023



सीमा शुल्क के प्रधान आयुक्त का कार्यालय हवाई अड्डा एवं एअर कार्गो  
कॉम्प्लेक्स देवनहल्ली, बेंगलूरु-560 300.

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
AIR PORT & AIR CARGO COMPLEX, DEVANAHALLI,  
BENGALURU - 560 300.**

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DIN No. 20230272MP000000C421

Date: As "e-signed"

### **PUBLIC NOTICE NO. 04/2023**

#### **Sub: Procedure for transshipment of imported goods to SEZ units-reg.**

Attention of all Airline Agents/Importers/Customs Brokers/Consol Agents and all stakeholders who are handling the SEZ cargo in any capacity is invited to Special Economic Zones (SEZ) Rules, 2006 wherein the procedure for handling import and export cargo pertaining to SEZ unit/developer has been prescribed. Further, vide Public Notice No. 13/2015 dated 14.08.2015 issued by Commissioner of Customs, Airport and Air Cargo Complex, Air Customs Commissionerate, Bengaluru the procedure prescribed has further been streamlined through integration of SEZ online with Customs EDI System (ICES).

2. Rule 29(2) of SEZ Rules, 2006 prescribes movement of import SEZ cargo from Customs station to the SEZ under Customs seal or Customs escort, as the case may be. As per Rule 29(2) of the SEZ Rules, 2006, the unit or developer shall follow the following procedure for imports:-

(a) .....

(b) .....

**(c) in case of sealed full container load, the goods shall be transferred to Special Economic Zone on the basis of registered or assessed Bill of Entry after verification of the seal, without customs escort;**

**(d) in case of other cargo, goods shall be allowed to be transferred to Special Economic Zone on the basis of registered or assessed Bill of Entry either under customs escort or under transshipment procedure, at the option of Special Economic Zone Importer:**

*Provided that no separate documents or transshipment bond shall be required to be filed and the transshipment permission shall be stamped on the fifth copy of the Bill of Entry;*

3. In this regard, reference is drawn to Goods Imported (Conditions of Transshipment) Regulations, 1995. Regulation no. 6 of the said Regulations is reproduced hereunder

I/1009279/2023 (1) Before the goods imported are transhipped, the proper officer shall, --

(a) in the case of transhipment by rail, seal the containers with the Customs Department's seal in the presence of an authorised representative of the declarant, the transporter or, as the case may be, custodian;

(b) in the case of transhipment by an aircraft, a vessel or a motor vehicle, place all small packages containing the imported goods in durable bags and seal the bags with the Customs Department's seal in the presence of an authorised representative of the declarant, transporter or, as the case may be, custodian.

(2) The materials and the bags required for sealing the containers or bags under sub-regulation (1) shall be provided by, and at the cost of the declarant or the transporter or, as the case may be, the custodian.

Further, as per paragraph 2 of Circular No. 69/99-Cus dated 06.10.1999 in respect of "Movement of Imported Cargo by Containers / Trucks from Airport / ACCs to ICDs / CFSs / Airports / ACCs",

(ix) After scrutiny of T.P. application, the T.P. Officer will issue Customs Bottle Seal and hand it over to the Customs Officer supervising the loading of the cargo in container / truck T.P. Officer will mention Sl.No. of Customs Bottle Seal on all copies of transhipment applications.

(x) ....

After loading of the goods, the Customs Officer will seal the container / truck with Customs Bottle Seal and endorse all T.P. copies as::

Supervised the loading of .....No. of packages on container / truck  
No. .... destined to ..... airport / ACC / CFS / ICD and sealed  
with Customs Bottle Seal No. .... on ..... (date) covered by  
Transhipment Permit No. ....

Name, Designation and Signature of Customs Officer.

4. Therefore, in respect of movement of imported cargo by trucks from Airport/ ACC, Bengaluru to the Special Economic Zones, it is prescribed that all small packages containing the imported goods shall be packed in durable bags and sealed by Customs officer with the one-time-lock (serially numbered bottle seal) in the presence of an authorised representative of the importer. In case of full truck load of cargo, the truck shall be sealed with Customs bottle seal after loading of the cargo at the Customs station. The OTL number along with date/time of its affixation shall invariably be endorsed on the Bill of Entry along-with truck number by the proper officer. At the time of delivery of the cargo at the SEZ, in case of any discrepancy noticed by the SEZ authority between the details on the seal and the details endorsed on the Bill of Entry, or if the seal appears to be tampered with or there is otherwise any evidence of pilferage, the same shall be intimated by the SEZ authority to the Transhipment section, ACC, Bengaluru and necessary action shall be initiated.

5. In case of movement of cargo by any other mode, the relevant provisions as brought out above shall apply.

6. For compliance of the said regulations this office shall issue one-time-lock (serially numbered bottle seal). The cost of one-time-lock (serially numbered bottle

I/1009279/2023 seal) shall be borne by the Special Economic Zone Importer or their authorized representative.

7. Difficulties if any, in implementation should be brought to the notice of the undersigned.

**Signed by Kajal Singh**

**Date: 12-02-2023 (12-02-2023)**

**Reason: Approved** PRINCIPAL COMMISSIONER

Copy submitted to:

1. The Chief Commissioner of Customs, Bengaluru Zone

Copy to:

1. All the Additional Commissioner of Customs, ACC Bengaluru
2. All the Deputy Commissioner of Customs, ACC, Bengaluru
3. The Deputy/Assistant Commissioner of Customs, Computer Cell with request to upload the PN on official website.
4. The Trade Associations/CHA Associations.