STANDING ORDER NO 07/2018.

Sub: Provisional Release of goods and entry of comments in the sample module in ICES reg.

1. Goods are allowed provisionally for export in circumstances where:
   
   (i) Either the sample of goods are subjected to market inquiry for determination of value and/or,

   (ii) Pendency of test report where samples were drawn to ascertain the composition etc.

2. In such cases while giving LEO, if comments are not entered in the sample drawn module in ICES by the Examining Inspector and Supdt (Shed) giving LEO, the SB after LEO goes to the drawback queue. Pending determination of the assessment of classification or valuation, this may lead to the disbursal of drawback on the original FoB/classification by the Drawback officer.

3. Hence, in order to streamline the practice of provisional release of goods for export purpose, the following procedure is hereby re-iterated for strict compliance:

   Whenever a sample is drawn from the export consignment for the purpose of market enquiry, test or for any other purpose and the goods are provisionally allowed for export (upon submission of bond/ payment of bank guarantee wherever prescribed or otherwise), the concerned Inspector (Shed) shall enter the remarks in the sample drawn module of ICES and Superintendent (Shed) granting LEO shall ensure the same before granting LEO. Further, upon the receipt of test report and/or the order of determination of value by the Competent Authority, the remarks shall be entered by the concerned Inspector (Shed) in the test report column of sample module. Only then the SB would get transmitted to the drawback queue.

This issues with the approval of the Commissioner of Customs.

(Pr. Abhishek Chandra Gupta)
Joint Commissioner,
ICD Tughlakabad Export, New Delhi