PUBLIC NOTICE NO.13/2017

Subject: - Discontinuation of High Seas Sale Registration Procedure at Import Noting Section of ICD, Tughlakabad, New Delhi – Reg

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Kind attention of the Importers Customs House Agents/Customs Brokers/ members of Trade is invited to the issue regarding registration of High Seas Sale contract at Import Noting Section, ICD, Tughlakabad, New Delhi.


a) High Seas Sales contract signed by both the buyer and seller and duly notarized. In the cases where the HSS contract is not notarized, the same is required to be attested by the authorized signatory of Bankers. The date of Contract/Notarization/Attestation by the bankers should be not later than the date of the IGM;

b) Non-negotiable copy of Bill of Lading in original. If same is not available, then a photocopy of such Bill of Lading (duly authenticated by Shipping Line/Steamer Agent/Custom Broker);

c) “High Seas Sale Invoice“ and “Commercial Invoice” in original or a duly attested copy thereof;

d) Authority letter for Customs Broker (CB) from High Seas Sales buyer in original (if CB is appointed) or application from High Seas Sale buyer;

e) IEC copies of both the buyer and the seller;

3. The issue was re-examined in light of various representations received from trade representative for discontinuation of mandatory registration of HSS agreement in Import Noting Section on the ground that aforesaid registration purpose does not serve any purpose as all the aforesaid documents are also required to be submitted before concerned Assessment Groups / Import Shed.

4. In order to reduce transaction cost, delay and ensure the spirit of ‘ease of doing business’, it has been decided to prescribe following new procedure as regards import involving “High Sea Sale” transactions:

l. Documents as prescribed in CBEC circular no. 14/2017-Customs dated 11.04.2017 should be mandatorily presented alongwith other shipment documents (mentioned in para 2 above) before Proper Officer (Assessment Group / Import Shed).
II. Bill of Entry / Integrated declaration filed by the Customs Broker/Importer should contain correct and complete details of the "High Seas Sale Buyer & Seller" along with "High Seas Sale Commission".

III. Proper Officer of Customs during verification of self- assessment of Bill of Entry / Integrated declaration and during Out of charge (in case of RMS facilitated Bill of Entry / Integrated declaration ) should check (besides all other checks normally checked / verified) the correctness of the details / particulars regarding "High Seas Sale" as mentioned in the Bill of Entry viz. correctness of calculation of High Seas Sale Commission, duly Notarized Agreement between Buyer & Seller, Letter of Confirmation of Purchase & Sale from Buyer & Seller, Copy of Invoice, Date of High Seas Sale, endorsement on the Bill of Lading copy and any other relevant documents.

IV. Where more than one HSS agreement were executed, authorized Customs Broker will provide details of all these HSS along with relevant documents before Proper Officer.

V. Henceforth, there would not be any requirement for prior registration of HSS in the Import Noting Section as all such checks would be conducted by proper officer either during "verification of assessment" by Appraising Groups or before giving "Out of Charge (OOC) in the Import Shed, in the manner as prescribed above.

5. These new instructions may be implemented with effect from the date of issuance of this public notice. Difficulties, if any, in this regard may be brought to the notice of the Additional / Joint Commissioner Import, ICD, Tughlakabad, New Delhi.

6. This issues with approval of the Commissioner of Customs, Import, ICD, Tughlakabad, New Delhi.

(Ashima Bansal)  
Additional Commissioner of Customs (Import)

Copy to:-
1. The Chief Commissioner of Customs, CCCU (DZ), NCH, New Delhi for information.
2. The Commissioner of Customs (Export), ICD, TKD, New Delhi.
3. PA to Commissioner of Customs (Import), ICD, TKD, New Delhi.
4. All Additional /Joint Commissioners of Customs, Import Commissionerate, ICD Tughlakabad, New Delhi.
5. All Deputy/Assistant Commissioner of Customs, Import Commissionerate, ICD Tughlakabad, New Delhi
7. Northern India Steamer Agent Association (NISAA), B-1, Cabin Number-4, Ansal Tower, Nehru Place, New Delhi-19.
9. Guard File.

Deputy Commissioner (Technical)