

	<p>कार्यालय प्रधान आयुक्त सीमा शुल्क (आयात) Office of The Principal Commissioner of Customs (IMPORT) इनलैंड कंटेनर डिपो, तुगलकाबाद , नई दिल्ली ११००२०- Inland Container Depot, Tughlakabad, New Delhi- 110020 Email: tech.icdtkdimp@gov.in, jc1.icdtkdimp@gov.in</p>	
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**PUBLIC NOTICE NO.17/2023**

**Subject: Procedure to be followed in the cases of availing the facility of warehousing under section 49 of the Customs Act-reg.**

Attention of all the Importers, Exporters, General Trade, Other stakeholders, and Officers of ICD TKD is invited to the issue of “the procedure to be followed in the cases of availing the facility of warehousing under section 49 of the Customs Act.”

2. Section 49 of the Customs Act, 1962 provides the facility of storing goods in a warehouse pending clearance in case where goods cannot be cleared within a reasonable time. Generally, this option is utilised by the importers by submitting their requests to the Deputy /Assistant Commissioner of Customs (Appraising Group) with reasons for opting Section 49 facility of warehousing. Such warehousing permission for storing the goods is normally upto 30 days. However, it has been observed that in many cases the importers are not approaching to customs for an extension of time –period even after the lapse of the 30 days as envisaged under section 49 of the Customs Act, 1962 and such warehoused goods beyond permissible period of storage remain unmonitored. The storage of such goods in warehouse is without approval of competent authority makes the imported goods liable for confiscation under section 111(j) of the Customs Act, 1962. This leads to adjudication proceedings in respect of offending goods attracting Fine/Penalty in addition to payment of applicable duty and interest.

3. In order to monitor contravention of provisions of the Act by storing the goods unauthorisedly in warehouse, the following procedure is being prescribed for all the stakeholders:-

- i. The application seeking permission under Section 49 shall be addressed and submitted to the Deputy/Assistant Commissioner of Customs (Appraising Group), in the format annexed herewith, alongwith copies of space certificate and transit insurance.
- ii. The permission for the facility under section 49 of the Customs Act and de-stuffing of cargo from the imported container in the Import Shed shall be accorded by the Deputy/Assistant Commissioner of Customs (Appraising Group) after examining such request of the importers & after being satisfied that the goods cannot be cleared within a reasonable time or cannot be removed for deposit in a warehouse. The letter of approval of the same under Section 49 of Customs Act, 1962 shall be addressed to the importer with a copy to the Deputy /Assistant Commissioner of Customs (import Shed) and warehouse keeper with necessary conditions.
- iii. The Deputy/Assistant Commissioner of Customs (Import Shed) will ensure that if the goods had not been 100% examined prior, then the goods shall be 100% examined by import shed after automated examination scheduling and discrepancy if any, shall be

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informed to concerned Appraising Group. The Deputy/Assistant Commissioner of Customs (Import Shed) will then issued manual gate pass for movement of goods from shed to warehouse over ECTS.

- iv. The Deputy/Assistant Commissioner of Customs(Import Shed) shall depute one officer to maintain a record in 'section 49 Register, in the format(as Annexure-A) for all goods given approval under Section 49, so that such approvals can be monitored as per specified timeline and inform concerned Appraising Groups of non –extension of the time period after the lapse of permissible period of storage so that necessary action may be initiated by the group.
  - v. The goods shall be transported to the warehouse either in the original container of shifting line in which goods were received or any other container/containerised truck as arranged by importer. Container shall be ECTS sealed by import shed before issuing manual gate pass.
  - vi. The warehouses will issue a letter to the importer once the goods are stored indicating the date of storage and a copy of the same is to be forwarded to the Deputy/Assistant Commissioner of Customs (Import Shed) so that the Date of storage can be entered in the record.
  - vii. The importer shall submit a request letter for the extension of the period of storage in case of his inability to clear the subject goods, to the Deputy/Assistant Commissioner of Customs (Appraising Group). The request letter should be submitted within a minimum of 3 days (working days) before the lapse of 30 days.
  - viii. On receipt of the request letter, the officer shall promptly put up the application to the Principal Commissioner/Commissioner for seeking permission for an extension of the period of storage. Once approval is granted, letter of extension will be issued by Group DC/AC addressed to importer with copy to DC/AC(Import Shed) and Warehouse keeper.
  - ix. In case, the importer fails to seek an extension of the period of storage under Section 49, such Deputy/Assistant Commissioner of Customs (Import Shed) shall intimate DC/AC(Appraising Group) to take the necessary action in respect of offending goods as per the provision of law.
4. The Warehouses shall ensure that a separate space is earmarked with proper security for storage of such de-stuffed imported goods. Proper records in this regard shall be maintained by the concerned Warehouses.
  5. The exercise of de-stuffing the imported containerized cargo/storage of imported de-stuffed goods in the local containers shall be carried out under the general supervision of an Inspector and Appraiser/Superintendent posted in the Shed.
  6. As a trade facilitation measure, a one-time opportunity is given to all the importers to apply for extension under Section 49 before **31<sup>st</sup> July, 2023**, in case they have not applied for such extension so far. In case of failure to do so, action will be initiated against the non-complying importers from **1<sup>st</sup> August, 2023**.
  7. The Deputy/Assistant Commissioner of Customs (Import Shed) can be contacted through email/phone (email address:adm.n.import.tkd@gmail.com) for the said purpose.

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8. Difficulty, if any may be brought to the notice of the Joint Commissioner, Import Shed.
9. This Public Notice should be considered a Standing Order for Officers and staff. All the Public Notices in this regard stand modified to the above extent.
10. This issues with the approval of Pr. Commissioner of Customs(Import), ICD, Tughlakabad, New Delhi.

(प्रतीक भाटिया)  
संयुक्त आयुक्त  
आई.सी.डी.तुगलकाबाद (आयात)

**प्रतिलिपि अग्रेषित की गई:-**

1. The Chief Commissioner of Customs(CCU), Delhi Zone, New Custom House, New Delhi for information.
2. P.A. to Principal Commissioner of Customs(Import), ICD-TKD.
3. All Additional/Joint Commissioners of Customs, Import Commissionerate, ICD-Tughlakabad, New Delhi.
4. All Deputy / Assistant Commissioner of Customs, Import Commissionerate, ICD-Tughlakabad, New Delhi.
5. The Deputy Commissioner of Customs (EDI), Import Commissionerate, ICD-Tughlakabad, New Delhi for uploading the Notice on official website.
6. The Delhi Customs Clearing Agents Association, 260-61, Anarkali Bazar, Jhandewalan Extension, DDA Shopping Complex, New Delhi-110055.
7. Notice Board, Import Commissionerate, ICD-Tughlakabad, New Delhi.

उपायुक्त  
आई.सी.डी.तुगलकाबाद(आयात)

