



वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
सीमा शुल्क आयुक्त कार्यालय / Office of the Commissioner of Customs
कस्टम हाउस, नयी हारबर एस्टेट / Custom House, New Harbour Estate
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PUBLIC NOTICE NO. 32 /2016

Subject: Customs - Assessment of Bulk liquid Cargo – Reg.

Attention of all bulk liquid cargo importers is invited to the Circular No.34/2016-Customs dated 26.07.2016 issued by Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2. In this connection kind attention is invited to the judgement of the Hon'ble Supreme Court in the case of Mangalore Refinery and Petrochemicals Limited vs Commissioner of Customs, Mangalore dated 02.09.2016 reported in 2015(323) E.L.T 423 (S.C.).

3. In the light of the above judgement, the CBEC has reviewed its earlier Circular No. 96/2002- Customs dated 27.12.2002 & Circular No 06/2006 dated 12.01.2006 and it has been decided to rescind both the Circulars and it has been further ordered as follows:

4. In case of all bulk liquid cargo imports, whether for home consumption or for warehousing, the shore tank receipt quantity i.e., dip measurement in tanks on shore into which such cargo is pumped from the tanker, should be taken as the basis for levy of Customs Duty irrespective of whether Customs Duty is leviable at a specific rate or *ad-valorem* basis [including cases where tariff value is fixed under Section 14(2) of the Customs Act, 1962].

5. Further, where bulk liquid cargo is cleared directly on payment of duty without being pumped in a shore tank, assessment may continue to be done as per ship's ullage survey report at the port of discharge.

6. Difficulties, if any, faced in the implementation of above instructions may be brought to the notice of this office at an early date.



के.सी.जोणी / (K.C.JOHNY)

आयुक्त / **COMMISSIONER**

C.No.VIII/48/06/2016-Cus.Pol.(PF)
Customs Policy Section,
Custom House, Tuticorin.

Date: 09 .08.2016

To

As per Mailing List I, II and III.

Notice Board

EDI Section, Custom House, Tuticorin for uploading in the website

Copy submitted to: The Chief Commissioner of Customs (Preventive), Trichy.