



वित्त मंत्रालय / Ministry of Finance

राजस्व विभाग / Department of Revenue

सीमा शुल्क आयुक्त कार्यालय / Office of the Commissioner of Customs

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FACILITY INTIMATION NO. 29 /2018

Sub: Import of Crude / RBD Palmolein / Palm Oil - Clearance under Manual
Permission to Bonded Tanks during Tariff Value Amendment – Reg.

Attention of the Shipping Agents / Liners / Steamer Agents / Custom Brokers / Importers and all concerned is invited to the Import of Crude / RBD Palmolein / Palm Oil through Tuticorin Port.

2.1. Representations have been received from the trade about the difficulties being experienced while discharging imported Crude / RBD Palmolein / Palm Oil from the vessel to the bonded tanks during the time of Tariff value amendment. The imported Crude / RBD Palmolein / Palm oil is assessed based on the Tariff Value fixed by the Central Board of Indirect Taxes and Customs and such tariff values are amended at every fortnight and uploaded in the CBIC website during late evening hours.

2.2. In respect of the import of Crude / RBD Palmolein / Palmoil, Bill of Entry for warehousing is filed in advance and assessment is done prior to the arrival of the vessel. Once the vessel is arrived and entry inward is granted, the said Bill is registered in the system by the examining officer and order permitting clearance is issued by the Docks Superintendent and subsequently the discharge of cargo from the vessel commences for warehousing the same.

2.3. All the Bonded Storage tanks for warehousing the said imported oils are situated away from the Port premises i.e. outside the customs area. Hence, the cargo is discharged through tanker lorries meant for that purpose. Therefore, the discharge of cargo for warehousing is permitted only after the issue of order permitting clearance by the docks officer. This is the prevailing practice being adopted in the import of Crude / RBD Palmolein / Palmoil in respect of this Commissionerate.

2.4 However, during 1st and 15th of every month, when the tariff value is amended, it is effective immediately and applicable to the cargo arrived from that day. i.e. It is effective from the date on which entry inward is granted. The bill which was hitherto assessed under old tariff value, prior to the amendment, has to be invariably re-assessed to adopt to new tariff value, before issue of order permitting clearance. For re-assessment, such bill, which is in the menu of Docks officer till then, has to be re called by the appraising officer for re-assessment. After re-assessment, order permitting clearance is issued by the docks officer.

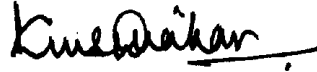
2.5 It is here the trade is experiencing difficulties. If the entry inwards is granted during office hours, then the relevant bill is recalled from the menu of docks officer and re assessed as per the amended tariff value and subsequently order permitting clearance is issued.

2.6. However, during the late arrival of vessel on the day or such day falls on holiday, then issue of order permitting clearance for the bill assessed under the old tariff value is not permissible till it is re assessed under new tariff value. Such re-assessment is possible only on the next working day and till such time, the cargo discharge is kept in abeyance, pending order permitting clearance of the cargo is issued. Due to this delay in re-assessment, the issue of order permitting clearance is also accordingly delayed, and subsequently cargo discharge is also delayed, on account of this, the importers are incurring additional port charges and vessel charges.

3. The issue was examined. In order to overcome the above practical difficulties and in order to ensure smooth passage of cargo discharge from the vessel to the

Bonded tanks during the tariff amendment period, it is decided that during the period of tariff value amendment, the proper officer on presenting the bill of entry for warehousing, shall issue order permitting clearance manually on the check list and shall permit cargo discharge from the vessel to the bonded tank. Such bill shall be subsequently regularized after re assessment, under new tariff value, in the next working day. i.e. order permitting clearance shall be made electronically in the system after it is re assessed under new tariff value, in respect of the said bill for which order permitting clearance was issued earlier manually.

4. Difficulty, if any, may be brought to the notice of this Office immediately.



(के.वी.वी.जी. दिवाकर/K.V.V.G. DIWAKAR)

आयुक्त /COMMISSIONER

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Customs Policy Section,
Custom House, Tuticorin.
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EDI Section, Custom House, Tuticorin for uploading in the website

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