

~ **SHED / DOCKS DEPARTMENT**

6.01 Introduction:

It is a place where the physical examination of the goods is done. The examination can be of import or export cargo. The custodian will be incharge of the physical custody of the goods. The docks area or examination area is generally a place declared as Customs area. It is approved by the Collector of Customs in charge of that area. He declares these areas as a Customs Port, Airport or Customs Area by virtue of Section 7 & 8 of the Customs Act, 1962. Similarly the Inland Container Depots (ICD) or Container Freight Stations (CFS) is also declared as Customs area. The principal function performed in the docks is the physical examination of import and export cargo, generally with reference to examination order given by the scrutinizing officer.

6.02 Examination of Import Cargo:

Major portion of import cargo comes into India either through Sea, or Airports. The Import cargo can also come through the various land border stations situated in the north, north – west and north east regions of our country. When any import cargo comes through these points it is subjected to checks by the customs department. It is mandatory that all the imported goods should come only through these points. Any imported goods coming through unauthorized points are liable for action under section 111 of the Customs Act, 1962. These goods which come into India through the authorised points are subjected to two operations.

1. The submission of bill of entry for scrutinising and assessment.
2. Physical checking of the goods.

FCL means a container containing cargo covered by one item in the manifest. LCL means a container containing cargo of more than one item in the manifest.

Import examinations are of two types.

1. Examination under first appraisalment.
2. Examination under second appraisalment.

6.02(a) First Appraisalment Examination:

Under this procedure the importer/CHA presents the full set of B/E containing five copies alongwith the invoice packing list and other documents, if any. The examination order will be endorsed on the reverse of the original B/E. It is expected of the officer who is carrying out the examination (A.O. or E.O.) to check all the parameters required by the examination order. It may be borne in mind that first check examination is given only when the particulars submitted are not sufficient to assess the goods. Hence examination report must give as much information as possible to help the group A.O. to arrive at the correct assessment.

6.02(b) Mode of examination:

The first aspect of examination is to scrutinize the documents presented by the importer/CHA.

1. Check if all the parameters like value, quantity, weight etc. are written in words as well as figures.
2. Check the invoice and the packing list carefully to ascertain that the particulars given in these documents tally with the declaration in the B/E.
3. Check the identity of the person bringing the documents for examination.
4. Check if the invoice number & date are correctly reflected at the foot of the B/E.

5. First read the examination order carefully and then proceed to examine the goods carefully in the following manner:

(a) **"Inspect the lot" means** that the total goods presented for examination should be visually inspected so that a fair idea of the number of packages presented can be ascertained. If the lot consists of more than 20 packages then it need not be physically counted, the examining officer may rely on the forwarding done by the custodian of the goods.

(b) **"Check marks & numbers"** marks & numbers should tally with the marks & numbers declared in the B/E. If there is a discrepancy the same should be reported in the examination report.

(c) Thereafter check all the parameters as required by the examination order. Selection of packages should be representative in nature.

(d) Any catalogue/literature found should be sent to the group after duly initialing and dating them.

(e) Certify the quantity, weight or other such parameters if required in the examination order. Care should be taken to see that there is no overwriting. If at all there is any overwriting/corrections these should be attested with dated signature.

(f) Samples may be drawn if so required by the examination order.

Note: (1) Regarding import sampling please see detailed note under heading "procedure for drawal of sample" below.

(2) If percentage weighment is done then 1% difference in weight is permitted. However if the full cargo is weighted then no allowance in weight is given.

6.02(c) How to handle discrepancies during examination: In case of:

1. Nil Import Marks: - The number of packages to be examined should be doubled. However, in case of reputed importers and in case of standard packing this may not be done. All the packages having 'Nil' marks should be prominently marked with IGM & line number of the respective B/E. The examination report must carry suitable endorsement. The making of packages with IGM & line number may not be insisted in specific cases like import of sugar, wheat, pulses etc. in break bulk.

2. Duplication of marks: - If two consignments are having identical import markings then number of packages to be examined should be doubled. All packages in the respective B/E should be marked with the IGM & line number shown in the respective B/E. The examination report should show that action regarding duplication of marks has been taken.

6.02(d) How to write Examination Report:

The examination report in the case of first appraisal should be written on the reverse of the original B/E. The place where the examination was carried out & registration number, if any, should be mentioned before beginning the examination report. If there is no discrepancy and if the full lot is presented for examination, then a simple report "examined and found all particulars correct as declared" is sufficient in that case the quantity, weight & other such parameters should be certified, if so required in the examination order. If sample is drawn then suitable endorsement to that effect should be made in the examination report.

However, in case of discrepancy the full particulars showing the discrepancy should be mentioned in the examination report. All the relevant documents, catalogues, literature etc. found should be properly initialed and dated.

At the end of the examination report the officer should put his full signature & date. The name of the officer examining the goods should also be written legibly. If this report is to be countersigned by superior officer, then he too should do likewise. After the examination report is endorsed on the reverse of the B/E, the importer or his authorised representative should also sign the report in like manner in token of having been agreed to the examination report. All discrepancies should be routed through the supervisory officer.

Note: (1) In case of serious discrepancy in the declaration or in the goods, the B/E, after obtaining the signature of the importer or his representative, should be sent by dispatch to the officer in charge who in turn will make arrangements to send the same to the respective group A.O. with his comments and signature.

(2) In case of first appraisal examination the "out of customs charge" is not given by the officer examining the goods. The same is given by the cash department after the recovery of duty.

(3) The first appraisal can be of home consumption B/E (white colour) or into-bond B/E (yellow colour).

(4) Part cargo can be presented for examination by the importer provided the lot has a running serial number to it. The importer or his representative should indicate the quantity & identifying marks & numbers of the part cargo which he wishes to get examined. If the whole lot does not bear serial number and marks are same on all the packages, then the part goods examined should be kept separately and IGM & line number of B/E should be prominently put on the packages so that the same goods should not be presented again when the remaining goods are examined.

6.02(e) Second Appraisal Examination:

This is identical to the first appraisal examination except for the fact that the examination report is endorsed on the reverse of duplicate B/E and the "out of customs charge" is given by the shed

Appraiser. Hence in this case it is necessary to see that duty has been paid or import duty free (IDF) endorsement has been made. However in the case of into- bond B/E the endorsement "permitted to be bonded" is given by the shed Appraiser when all formalities of examination and depositing of samples, if any, are done. In major ports where computerization has been done, the process of data entry has to be completed before physical "out of customs charge" or "bonding permitted" order is given.

6.03 Various types of Examination Orders:

(a) Inspection means to see a package externally and verify that the marks and numbers on the package agree with those declared in the bill of entry or shipping bill.

(b) 'Opening and inspection' means to inspect the package at the outset externally according to (a) above and then to open the package and verify whether the contents agree with the items of the invoice and the declaration in the bills of entry.

(c) Examination includes opening of the packages and verifying declared description of the goods. If quantity, weight or any other parameters are to be checked then specific orders to that effect is endorsed in the examination order.

6.04 Percentage of Packages for Examination purposes:

Normally 2% of the total number of packages from a uniform consignment subject to a minimum of two and maximum of twenty packages to be examined, unless warranted otherwise by special circumstances. The packages are selected at random from the lot.

6.05 Examination of various types of goods:

Different types of goods call for checking from different angles. Few examples are given below: -

i. Bulk cargo of scrap on board the vessel or on Lorries:

For examination of bulk cargo of scrap on board the vessel or on the lorries, initially lot wise goods are examined superficially by the shed Appraiser and report is given. However loading of the goods into the lorries is supervised by Preventive Officer. Report is given to the shed Appraiser who attends the final weighment of the goods will, in addition to the final weighment report, give the summary report showing the total excess or shortage, as the case may be. However, the examination report should be given by the Appraiser who first examines the lot.

ii. Books and periodicals:

Books and periodicals are to be examined with a view to detect obscene or seditious matter, objectionable maps contained therein or books of specified titles which have been prohibited from entry into India under notifications issued in pursuance of section 11 (1) of the Customs Act, 1962.

iii. Drugs and medicines:

The goods should be referred to the Assistant Drug Controller. The goods should be released only after obtaining no objection from that agency.

iv. Other cargo:

Edible items like pulses etc. should be referred to Port Health Officer. All plant materials including pulses should be referred to Plant Quarantine for no objection before release.

(a) Lock fast cargo:

In order to minimize the chances of pilferage of the lock fast cargo, examination of such cargo should be given priority. Goods after examination and proper repacking by the CHA or concerned person should be deposited back in the lock fast.

(b) Motor cars and Motor Cycles & Machinery:

While examining machinery and automobiles details which are relevant to check import policy in force and might have any bearing on the value of goods in order to determine correct duties and also classification are required to be checked carefully. In such cases detailed

examination order is given. The examination is also carried out to ensure that no item of new machinery is cleared under cover of a specific import licence issued for second hand machinery and no import licence which is normally issued for new machinery only, is attempted to be utilised to cover second hand machinery. Examination of second hand machinery imported is to be done with sufficient care by the officers. In case of examination of second hand machinery whenever enhancement in declared value is proposed basis of such enhancement with supporting evidence may be given.

(c) Defence cargo:

As there may be genuine difficulties on the part of the Defence department to furnish all the details/documents asked for by the customs officers, for reasons of security, therefore in regard to Defence cargo, only 'inspection' or where necessary 'opening and inspection' order to check agreement of the contents with the declaration, is resorted to. Being sophisticated items and of sensitive nature, the defence goods should be handled carefully.

In case of examination of Defence cargo it will be sufficient if examination order is limited to checking of marks and nos. only

(d) Re-Imported Goods:

Provisions of Sec.20 of the Customs Act, 1962 are to be kept in mind, while examining these goods. All the packages of re-imported consignment are to be opened and the contents examined thoroughly and descriptive details thereof including stenciled details, if any, on the actual goods, recorded in the examination report. A specific mention in the examination report, as to the establishment or otherwise of the identity of these goods with reference to the details in the export documents and export certificate relating to their original export out of India, should also be endorsed. As per the requirement under section 20 of the Customs Act, 1962 the re-imported goods should be the same goods which were exported out of India and their re-importation should have taken place within 3 years after exportation of the goods.

v. Shortage, damages, deterioration of cargo:

(a) Survey:

Whenever the packages of a consignment are landed from the steamer in an apparently damaged condition, the importers apply to the docks Assistant Collector for permission to conduct survey. On orders from the Assistant Collector, all the damaged packages are opened and examined by the docks Appraiser/ Examiner in the presence of the steamer agent's survey representative and importer's agent and the details viz., condition of the packages on visual inspection; description of goods, quantity of goods found sound/broken/short, existence of room for the short contents in the packages are recorded on the bill of entry and the signatures of the representatives of the importers and the steamer agents are obtained thereon in token of the survey.

(b) Shortage:

If a package has landed in sound condition but during the customs examination some contents are found to be short, the full details of the shortage are to be recorded in the report. From an idea of the arrangements of the contents inside the package and size of the package, the fact as to whether there is any room or not for the shortage items in the package is also to be recorded. In the absence of any room for missing contents and in view of the package having been landed in sound condition, the shortage is deemed to be due to short-packing at the supplier's end.

Note: Where value/duty amount involved is more than/expected to be more than Rs.10, 000/- such survey should be carried out under the supervision of Assistant Collector (docks).

(c) Damaged/ Deteriorated goods:

Examination and assessment of damaged and deteriorated goods are carried out keeping in view the provisions of section 22 of the Customs Act, 1962 and only after the same are duly received by the custodian from the shipping agent/ship. The limit of Rs.10, 000/- is also to be made applicable in case of section 22 for carrying out survey under supervision of AC/Docks. The option of the importer or his authorized representative should be obtained in writing for the purpose of section 22 (3) of Customs Act.

(d) Shortages due to pilferage- Under Section 13 of the Customs Act, 1962:

If during the customs examination of the consignment and before grant of out of charge, shortage in any package is established with room for missing contents in the package and the package is found to be tampered and damaged provided the package is verified from the LAN tally of the steamer agents and the Port Trust to have landed in sound condition, then the shortage is deemed to be due to pilferage. Such pilfered goods are not liable to duty except when such goods are restored to the importer.

vi. Examination of goods with wrong or nil marks:

(a) Packages with wrong marks:

In all cases where the packages bear wrong marks i.e. the marks and numbers on the packages are found to differ from those on the bill of entry and other documents, the packages are further inspected to check agreement of the size, measurements, gross/ net weight marked thereon with those on the documents. If agreed, a few packages may be opened to verify contents with reference to the invoice and B/E declaration. If these also agree, the importers are then asked to get an amendment application from the steamer agents addressed to the Assistant Collector (Manifest Clearance Department) and on the basis of this application, further process and fuller examination as required is completed.

(b) Packages landed with 'nil' marks:

All such packages produced by the importers are examined by the docks Appraiser/ Examiner if the weight/size particulars, if any, marked on the packages and the contents agree with the description, value and other details on the B/E, and invoice then the packages are stenciled with the B/E no. and date and also attested by the concerned Appraiser with initial and date. This fact is also recorded on the B/E along with the examination report so as to enable identification of packages at any time. In case it is established that there has been wrong supply of the cargo and the steamer agents request for re-shipment of the cargo back to the foreign shippers then after verification

of the Port Trust's out-turn statement, the foreign home manifest and other connected correspondence by way of documentary evidence to substantiate the claim of the steamer agents as wrong supply or shipment. The cargo is examined by the docks staff with reference to the declarations in the re-shipment application and other documents and if found in order re-shipment is recommended to the Assistant Collector of Customs (Manifest Clearance department) for approval. Marking of packages with IGM and line number may not be insisted in specific case like import of sugar, wheat, pulses etc. in break bulk.

vii. Over carried cargo:

This means that cargo was meant for a particular port but it was over carried to another port and brought back to the original port by the same vessel on its return voyage or by some other vessel. While examining such cargo, care is to be taken to verify whether the marks and numbers and other declarations in the bill of entry agree with those on packages and Port Trust's short-landing certificate relating to the original voyage or the earlier vessel and a specific report to this effect is appended to the usual examination report.

6.06 Duties of Docks Appraiser:

(i) Shed Appraisers are in general control of the work in the sheds allotted to them and should supervise the work of the examining officers attached to their sheds.

(ii) An overall check over the works of examining officers will be exercised by shed Appraisers in respect of the following cases, when the documents are marked to examiners :-

(1) Bill of entry filed under section 18, of the Customs Act, 1962.

(2) Bill of entry filed under section 22, of the Customs Act, 1962 i.e. where abatement in duty has been claimed.

(3) Bill of entry filed under section 20, of the Customs Act, 1962 in cases of re-imported goods of Indian origin. (Origin means produced or manufactured in India).

(4) Bill of entry where scrutinising Appraisers have asked for opinion of the examining Appraisers regarding CTH/CET classification, fairness of value etc.

(5) Bill of entry where goods have to be tested or weight checked.

(6) Bill of entry for motor vehicles imported as passengers baggage.

(7) Bill of entry where infringements against the provisions of Merchandise Marks Act, or other statutory Acts have been reported by the examiners.

(8) Bill of entry where samples have been called for.

(9) Bill of entry where misdeclaration and under valuation is suspected.

(10) Bill of entry which covers goods under duplicate marks or nil marks.

Shed Appraisers should carry out all orders that may be issued from time to time. He is also expected to ensure the following:

(a) The shed Appraiser will ensure that the shed staff carefully examines and sees that no magazine, pamphlets, literature, books etc. which are obscene or prohibited are passed undetected and the territorial misrepresentation in the map of India on the pages of books, magazines etc. are not permitted clearance without rectification.

(b) The shed A.O. will make a detailed report on the relative original and the duplicate copy of bill of entry or shipping bill in all cases wherein physical examination of the goods covered by a bill of entry or

shipping bill reveals misdeclaration, wrong classification and/or under valuation. He should immediately forward the same, in a sealed cover together with the representative samples if there be any, direct to the scrutinising Appraiser-in-charge through Assistant Collector, Docks. The documents should be sent through customs sepyo and not through importers/ exporters or custom house agent's rep.

(c) The shed A.O. will maintain, at the respective shed/examination center, important customs reference books such as Customs Tariff Schedule, Draw back Schedule, ITC Policy or Tariff guide, circulars, departmental orders, office orders etc.

(d) The shed A.O. will see that the examination report is given on the day of the examination of the goods. If it cannot be given on the same day reasons thereof should be mentioned on the reverse of the bill of entry or shipping bill.

(iv) Shed Appraiser should maintain a register showing the articles of dead stock in his charge entering therein each new article of furniture etc. received in the shed together with the date of its receipt and the authority under which it was received. Any exchange furniture, etc. should also be properly recorded in the register.

(v) He should not leave the docks / ICDs without the permission of the Assistant Collector of Customs (docks or jetties)

(vi) He should familiarize himself with the working conditions of the center/sheds container yard under his charge and to keep a watch over the activities going on in the sheds generally to ensure that the same are not prejudicial to the interest of the customs.

(vii) In addition to carrying out the orders given by the scrutinising Appraiser, additional examination should be undertaken, wherever necessary, either by opening further packages from the lots chosen by the scrutinising Appraiser or by selecting packages from lots not included in the latter's order. The order "passed out of customs control" should be given only after the shed Appraiser has satisfied

himself that all custom dues, e.g. duty, interest, penalty, fine etc. have been paid and everything is in order.

(viii) Any irregularities discovered by examining officers should be verified by the shed Appraiser concerned.

(ix) At the time of examination, when a package is found to contain any articles which contravenes the provisions of the Customs Act, the shed Appraiser should not pass offending articles but refer the matter to the Assistant Collector for his decision. If part goods are found to be offending on examination, the non offending goods should only be released obtaining no objection from group.

(x) If shed Appraiser is required to supervise more than one examination center, he should give "out of charge" orders at each center, and should not require bills of entry to be presented at his office for this purpose. "out of charge" orders should be given as far as possible immediately after the examination of the goods and in the shed itself.

(xi) In cases where amendments in bills of entry are allowed subject to the payment of a fee or fine such bills of entry should bear clear orders on them for use of the Cash and Accounts department. The Cash department should collect in such cases, the fee or fine together with the duty assessed. The officer entrusted with the verification of the collection of duty before signing "out of charge" orders should verify that the fee or fine has been realised from the parties.

(xii) Before signing the "passed in full" endorsement, the shed Appraiser should see that the scrutinising Appraiser's orders on the bill of entry have all been complied with.

Other Duties and Responsibilities of Dock/ Shed Appraiser:

(a) In addition to his duties as a shed Appraiser, he will be fully responsible for the examination of all imported cargo and the specified categories of export cargo examined by him.

(b) The Appraiser will be responsible for checking all parameter as required by the examination order if goods examined by him. In case of export cargo the Appraiser will be responsible for the general supervision. Where weight, quantity etc. has to be checked and if the Examiner has done the same then it will be sole responsibility of the Examiner. Valuation of the goods will be the responsibility of the Appraiser, if the same is asked specifically in the examination order.

Note: Dispatch of Duplicate Bill of Entry to Custom House when delivery is allowed after taking sample for test.

When full or part delivery is allowed of goods from which a sample has been sent for chemical test, the shed Appraiser will, in signing the "pass out of customs control" endorsement, ask for the immediate return of the duplicate bill of entry to him after delivery has been effected and will then send it direct to the Office Superintendent, Appraising department.

6.07 Duties of Docks Examiner:

1. The examining officer is posted to assist the Appraiser for examination of cargo. Import examination is done by the Examiner provided the same is marked to the Examiner and not the shed A.O. However the S/bill marked to "S/A" can be attended by Examiner also when assigned by A.O. Simple documents of description, quantity and weight check shall be attended by the Examiner.

2. Regarding examination of export cargo the Export department generally marks the examination order either to "S.A. or S/A/EO". When it is marked to "S/A", it is to be attended by Appraiser. However, when it is marked "S/A/EO" it may be attended by either Appraiser/ Examiner. The Appraiser should mark such documents to the Examiner on the reverse of the document provided there is more than one Examiner under his charge.

3. If the Examiner is in doubt he should consult his Appraiser.

4. If the goods are examined by the Examiner, it will be his responsibility, in addition to the examination of goods as per examination order-

- a. Opening the number of package.
- b. Weighment of the goods if so required.
- c. Checking quantity of the goods if so required.

Note: The Appraiser in such cases, where the goods are examined by Examiner and the report is counter signed by Appraiser, will be responsible for overall supervision which includes scrutiny of documents and the description of the goods. The Examiner, who does the examination of the goods, will be responsible to the extent of the requirements of the examination order only.

5. Any other duties assigned by the superior officer in connection with the checking or examination of the cargo.

6.08 Examination of Export Cargo:

When export cargo is brought into the docks or examination shed the exporter or CHA will present the shipping bill to the shed Appraiser for getting the cargo examined by customs. The Appraiser has two options:

1. He may mark the shipping bill to the shed Examiner if the document is not complicated and does not contain sensitive items.

2. Appraiser may attend the examination himself for examination of the goods the following procedure should be adopted.

1. Scrutinise the shipping bill thoroughly.
See that all the declarations are signed.

See that all the parameters like weight and quantity etc. are typed both in figures and words. The shipping bill must be typed. Hand written shipping bill should not be accepted.

See that the address of exporter is more or less complete.

If it is dutiable shipping bill, see the stamp of Cash department for payment of duty or cess.

See that the value shown in the invoice is also correctly shown in the shipping bill. If the shipping bill is under DEEC then see that the DEEC declaration pasted on the reverse of the shipping bill is complete with signature of the authorised representative. Also see if the details of the exempt material used are correctly reflected in the declaration.

See if the packing list, invoice and other documents are properly attested by the Export department.

2. If the goods are drugs, cosmetics etc. see endorsement on duplicate copy of the shipping bill for no objection of ADC.

3. Check if the goods require any no objection certificate, e.g.

- a) Wild life certificate
- b) Non-antiquity certificate
- c) Explosive certificate
- d) Pre-inspection certificates:
 1. Export inspection certificate
 2. Agmark certificate.
 3. Texprocil certificate
 4. Tea Board certificate etc.

4. After checking the documents proceed to inspect the lot. It may be remembered that physical counting is not necessary if the lot is more than 20 packages. It must be a general inspection to estimate that the cargo appears to be as declared in the S/B. The responsibility of presenting the entire lot declared is that of the exporter or his CHA who makes the endorsement of receipt of packages on the reverse of the S/B. Check this endorsement before proceeding for examination of goods.

5. Examine the goods with respect to the requirements in the examination order after selecting the required representative packages.

6. After the examination is over it is the responsibility of the exporter or his representative to repack the goods into the package.

Note: The exporter or his agent should make all the necessary arrangements for examination of the cargo, including facilities for weighment etc. All expenses for conducting proper examination shall be borne by the exporter or his agent. They themselves shall ensure the safety of the goods. This provision in terms Sec.145 of Customs Act is equally applicable in case of examination of import cargo.

7. Samples of the goods may be drawn if it is so required in the examination order. However, if the officer examining the goods feels that the sample has to be sent for test or to the export department then he should clearly make an endorsement to that effect on the shipping bill.

8. After completion of the examination of the cargo the officer will give examination report on the reverse of the duplicate copy of shipping bill. If the shipping bill is under DEEC, the report is given on the duplicate and an extra copy called DEEC copy. In case of drawback S/B the report should be endorsed on duplicate and triplicate copy (or drawback copy) of the shipping bill.

9. The examination report should be simple. If no discrepancy is noticed then the examination report should be "examined the goods as per the examination order and found correct". However the package number opened should be mentioned if the total number of packages to be examined is less than hundred. If they are more than hundred or if the package numbers are not mentioned then the opened package should bear marks "O.B.C." (Opened by customs). If any discrepancy is noticed then the examination report should mention the discrepancy including the shortage/excess of weight, value etc. or the drawback amount involved, as the case may be. The objection should be routed through Assistant Collector (Docks). When sample is drawn, the report should have suitable endorsement to that effect. However, if the objection pertains to production of "no objection" from Archaeological department, Wild life authorities etc. a query may directly be raised in the shipping bills.

10. All relevant information like weight, quantity, square meters etc. should be certified in figures & words. The invoice and packing list and other related documents should be signed / initialed with date.

11. After writing the examination report the exporter or his authorised agent should be asked to sign the examination report. Thereafter the S/B should be put up to Appraiser for out of customs charge.

12. Examination report should be given on the day when the goods are subjected to examination. If for any reason the examination report cannot be given on the same day, then the reason for not doing so should be given on the reverse of the duplicate S/B. In no case the S/B should be returned to the party without giving the examination report or stating the reason for not giving the examination report.

13. After the out of charge is given the S/B should be handed over to the steamer agent by the customs staff after obtaining proper receipt. They should prepare tally sheet for export cargo under Drawback claim and send it to Assistant Collector docks office for onward forwarding to Drawback department.

Note: 1. It is mandatory to show the package numbers in the examination report if they are subjected to examination. If package numbers are not shown then the packages subjected to examination will bear marking "opened by customs". The total number of packages subjected to should not exceed 40 packages, unless the goods are examined for discrepancies or on specific orders.

2. In case all the goods are not loaded the balance goods will be considered as shut out cargo. Procedure for back to town should then be initiated. In case of drawback shipping bill the A.O. /E.O. has to make the tally sheet.

3. Please also refer Export department Vol.-III of Appraising Manual for certain other details of customs examination of export cargo.

6.09 Back to Town: Procedure:

In case of shut out cargo the exporter/ his agent will make an application to the Assistant Collector Export department. The exporter/ agent will present the S/B with necessary permission to the shed A.O. who will again examine the goods for description only. He will then make an endorsement "permitted to be taken back to town". It is the discretionary power of the Assistant Collector in-charge to grant back to town or to adjudicate the case with fine and/or penalty. The order of back to town may be given after ascertaining the genuineness of the case of the exporter. If it is found that the goods are called back due to the non availability of the vessel or cancellation of the order, letter of credit etc. In such cases "back to town" should be permitted without any penal action. However, back to town in other cases of misdeclaration should be considered only after proper adjudication of the case with penal action as the case may be. Only on the specific order of Assistant Collector Export will Assistant Collector Docks permit the back to town procedure to be carried out. The Appraiser in charge will either himself or through his Examiner get the goods examined as per the order before permitting the actual removal of the goods back to town he shall make an endorsement "permitted to take back to town" on the shipping bill after the examination report is endorsed on the shipping bill. He shall ensure that the exporter or his agent shall also sign the said report. Care should be taken to ensure the identity of the goods with the respective shipping bill, by verifying the marks & nos. and other details of the consignment.

6.10 Examination of Export Cargo during Overtime:

1. In the case of examination of cargo during over time in docks area or such designated area where the control of the cargo is with the authorised custodian and not with the exporter or his agent, the following procedure will be followed.

a) The officer posted on overtime should first verify the voucher & application made by the agent and attends to only those cargos for which overtime is paid. He shall not attend to examination of any other cargo for which there is no order in the O.T. voucher. However if some cargo is urgently required for loading then the Appraiser can accept

special application made by the agents and put up the same to the Assistant Collector in charge for his orders or can take post- facto approval if the Assistant Collector is not readily available.

b) For examination of export cargo on overtime the officer will follow the same procedure as is followed for the examination of export cargo in normal course. The only exception will be that while writing the examination report he will write the voucher number and the place of posting clearly.

c) The customs staff posted on overtime should hand over the completed S/B to the steamer agent after obtaining proper receipt. They should make a tally sheet for DBK S/bills.

d) If any samples are drawn for testing or any other purpose as per examination order, these samples after properly sealing in the presence of the officers by the Scale man or Sepoy posted should be deposited with the customs Preventive staff manning the docks or any such other designated area, from where the same will be collected on the next working day by staff specially posted for that purpose.

e) It shall be the responsibility of the agent applying for the overtime to make the arrangements like weighing scale, seating arrangement etc.

f) The agents applying for the overtime shall see that the export cargo required for examination will be made available within two hours from the commencement of the overtime. If the goods are not made available within the stipulated time then the officers will be at liberty to close the voucher and suspend the overtime. However, care should be taken not to suspend the overtime if good and sufficient reason are given by the agents for the delay in presenting the cargo for examination. Even if the O.T. voucher is closed the officer will be entitled for the full overtime shown in voucher.

g) Stuffing of the cargo into the container or supervision of loading of cargo on board is not the responsibility of the Appraiser or Examiner in docks or in such designated areas.

Note: *The tally sheets made for drawback shipping bills should be sent to the drawback department after retaining one copy in the docks.*

6.11 Examination of Export Cargo in Exporters premises or godown:

After the advent of containerization of cargo, the movement of export cargo has undergone a lot of change. Now it is an established practice to permit exporters to stuff the export cargo in the exporters' premises if they are so approved. Certain authorized premises are now permitted to examine and stuff export cargo either by posting officers on cost recovery basis or on overtime basis. The procedure to be followed when the export cargo is to be examined on overtime in the private authorised premises of the exporter is as follows: -

a) Follow the same procedure for examination of the cargo in general as stated above.

b) Check the voucher and application filed by the exporter or his agent. Restrict the examination to only those cargos for which overtime has been paid. In case of emergency, if the exporter makes an application for examination of the cargo for which overtime has not been paid, the A.O. shall accept the application after considering the urgency and take the permission of the Assistant Collector in charge for attending the urgent work. In case the Assistant Collector in charge is not easily available then the Appraiser may attend the work on account of urgency but he should get post facto approval of the Assistant Collector in charge on the next working day. He should also see that the overtime amount is paid or credited to the Government immediately.

c) The export cargo should be examined as required in the examination order. After checking the container number into which the goods are to be loaded and verifying that it is empty, the cargo should be allowed to be stuffed. While the stuffing is being done, random checks can be carried out. When the container is fully loaded and sealed with customs seal the examination report should be endorsed in the

same way as stated in the procedure for examination of export cargo in normal course. In addition, order for seal checking in the docks by Appraiser/P.O. should be given after the goods are stuffed into the container and it is sealed. If for any reason the report cannot be given instantly, the reason should be endorsed on the reverse of the duplicate shipping bill.

d) The responsibility of stuffing and sealing of such export cargo is that of the Appraising staff posted for the work. Hence during stuffing of the container at least one of the officers must be present.

e) The exporter or his agent shall make all arrangements like weighing scale, space, etc. for proper examination of the goods.

f) The exporter or his agent shall bear all the expenses incurred for the purpose of the examination of the cargo. He shall open the packages as required by the examination order or any specific order given in pursuance to the carrying out of the examination of the cargo by the Appraiser. In case more number of packages are opened than required by the examination order, the officer examining the cargo will make a specific report for the need for such opening of packages in the examination report.

g) In case if the total number of package does not fit into the relevant container then the goods so left out will be treated as short shipped cargo. Short shipment procedure will be initiated.

h) Before starting the examination it should be verified that the exporter or his agent has made an endorsement about the container number and number of packages presented for examination.

i) The exporter or his agent should present the cargo to be examined and the containers within thirty minutes of the commencement of the overtime. The Appraiser may close the voucher if the container or goods are not available within the stipulated period. However if good and sufficient cause is given for the delay the Appraiser may consider the same to avoid any undue hardship caused to the exporter.

6.12 Procedure for Customs/ Central Excise seal checking in docks:

Seal checking is a very important function performed by the appraising officers. The sealed container can come from two sources.

1) From a Central Excise formation, where the export goods are examined and stuffed at the factory premises by the Central Excise staff. After examination and stuffing of the export goods the container is sealed and sent to the port for seal checking alongwith the examination report which may be on a shipping bill or on the invoice of the exporter. The other document sent along with the container is the AR4 or AR5 as applicable.

2) The other sealed containers are those which are examined and stuffed under customs supervision. The stuffing takes place in the godown or factory premises of the exporter which are located within the jurisdiction of the respective Customs Collectoate. Generally these goods are examined outside the dock area.

On receipt of all such containers the exporter or his clearing agent will present the shipping bill alongwith other relevant documents like GR form, AR4/5 forms or transshipment permit as the case may be.

The Appraiser or the Examiner will first check that the documents presented are correct in all respect. Thereafter, he will proceed to physically verify the container number with the documents produced. The Customs or Excise seal numbers will be checked with those mentioned in the examination report. Once the container numbers and the seals tally with the examination report, the officer will sign the GR form and AR4 or 5 forms and other documents. The Appraiser will then give the "out of customs charge" by writing "passed out ----- containers" stating the number of containers the documents covers.

The Appraiser is the proper officer for giving out of customs charge for such containers. The Appraiser or Examiner is the proper officer for checking the seals on such containers.

Note: The Appraiser and/or Examiner is supposed to check the shipping bill, invoice, GR form etc. to verify that there is no misdeclaration or violation of export policy or any other law which they have to enforce, like Antiquities Export Control Act, Dangerous Drugs Act, Indian Arms Act, Indian Coffee Cess Act, Merchandise & Marks Act, etc. Apart from this he has to verify if there are any local alerts or standing orders/instructions pertaining to the export of the goods covered. If the seals on the containers are tampered with or are not proper then the same should be brought to the notice of the Assistant Collector in-charge, who may order for re-examination of the goods if he so desires.

6.13 Scales man:

He is a uniformed staff who is to assist the Appraiser and the Examiner in the docks, ICDs etc. He will be directly responsible to the shed Appraiser and shall attend to all tasks assigned by the shed Appraiser or Examiner. Apart from this he shall also carry out the following functions: -

1. He shall attend the weighment of the goods by operating the weighing scale. He shall read out the weights as shown on the scale, when weighment is carried out. The Appraiser or Examiner may check the weights so read out from the scale.

2. He shall open the customs shed office in time in the morning and shall be responsible for the cleanliness of the shed office. He shall leave only after closing the shed office and securing all properties of the shed office including the weighing scale, customs seals etc.

3. He shall maintain the books and various registers in good conditions and present them to the Appraiser or Examiner when asked for.

4. He shall accompany the shed Appraiser or Examiner when samples are to be collected and seal these samples immediately on reaching the shed so that substitution of samples is avoided.

5. He shall carry all dispatch to and from the shed to various departments as per orders of the shed Appraiser.

6. He shall prepare statement in duplicate by entering all the shipping bills attended at that particular shed and send it to the steamer agents under receipt. He shall keep all these receipts in proper order and produce when asked for by any officer.

7. All samples sealed and kept in his custody should be dispatched properly to DYCC or other agency as required. The duplicate samples shall be kept properly so that the same can be produced when required. The retention period of duplicate samples in section office of docks may be specified as 3 months or 6 months etc.

8. He shall also be posted at the office of the Assistant Collector of Customs (Docks). Here he is expected to regulate the entry of the visitors to the office. He shall attend to all other work assigned by the Assistant Collector.

9. He shall be also posted in the office of the posting officer, where he will attend to the sorting and attaching of O.T. challans to the respective O.T. vouchers. In addition he shall attend to any other work assigned by the posting officer.

10. He shall attend to the sealing of any containers which are meant for transshipment after taking orders from the shed Appraiser or Examiner, as the case may be.

11. He shall also prepare drawback tally sheets and see that the same are regularly sent to the drawback department.

12. During overtime he shall attend his duties promptly and seal the containers and samples which are ordered to be sealed by the Appraiser or Examiner.

13. He shall also attend any other work assigned to him by the superior officers.

6.14 Precautions while working in docks or examination sheds/docks:

1. Check the B/E or shipping bill properly, to see that all the required information has been given.

2. Check all the declaration given by the importer/ exporter or their representatives. See that these declarations are signed properly.

3. Inspect the lot if it is a break bulk cargo; see that the documents and cargo presented are co-related to each other. It may happen sometimes, that either wrong goods may be shown or wrong documents produced.

4. After checking the goods, immediately initial the B/E or shipping bill so that there is no chance of substitution at the time of writing report.

5. For examination of container cargo check the container nos. and see that the steamer agents seal is intact. Tally the seal nos. with the bill of lading. If seals are tampered with or broken, examine the goods thoroughly.

6. At the time of taking weighment check the weighing scale for accuracy.

7. When samples are drawn see that they are immediately sealed. Supervise the operation of drawl of samples and sealing. Take the sepo/scale man for this purpose.

8. Do not examine the second consignment when the examination of the first consignment is incomplete.

9. Do not give out of customs charge till the examination report is signed by the importer/exporter or their representative. Also verify that customs duty has been paid and all formalities are completed.

10. Check the identity of the person presenting the documents. He should not be an unauthorized person.

11. When discrepancy is noticed point it out in the examination report. If discrepancy is serious then do not give the document back to the parties or their representative, send it through dispatch or carry it personally to the concerned authority.

12. In case of export consignments ask the CHA/exporter to declare the number of packages presented for examination on the reverse of duplicate shipping bill.

13. If there is short shipment, ask the CHA/exporter to state clearly which goods are short shipped and examine to co-relate it with the invoice, packing list & shipping bill.

14. Do not accept unsigned invoice, packing list or any other documents.

15. If any inspection agency's certificate is produced check its validity and see that it is properly signed and stamped.

16. In case of chemicals and other such items which are identified with markings of description check the markings carefully and in case of any discrepancy state the fact in the report.

17. Be very careful while examining the goods going to or coming from sensitive ports like Dubai, Singapore & Hong Kong (free ports).

18. The packages which are subjected to examination should be examined thoroughly. The packages may be emptied at random. However, care should be taken to see that the goods are not damaged.

19. Look for markings on the packages which are distinct from the marks on the lot, these may contain wrong goods or sometimes may lead to detection of misdeclaration.

20. Check the DEEC book and other relevant documents with shipping bill in case of goods being exported or imported under DEEC scheme.

6.15 Survey Procedure Regarding:

(i) Survey not to be held without orders:

(a) No survey shall be allowed to be held unless prior order in this regard is taken from the shed Appraiser or the Assistant Collector incharge of the docks/jetties.

(b) Agents or customs survey will be attended by an examining officer and an Appraiser who will report the result of the survey on the back of the B/E.

(c) Other surveys will be subject to general supervision of the shed staff but will only be recorded if the importers so request. (Shortage noticed at the customs examination will be dealt similarly).

(d) In their report examining officers should clearly state the nature of survey held (e.g. agent's survey, insurance survey).

(ii) Surveys held at jetties and docks-procedure reg.:

The following procedure will be followed by the examining officers with regard to surveys held on behalf of the steamer agents and under-writers: -

(a) On presentation of an application duly accepted by the Assistant Collector, docks, the examining officer will first ascertain the time at which the survey is to be held and presence of appraising and examining officer shall be required.

(b) The examining officer and Appraiser must see that the packages for survey are not opened except in their presence.

(c) Details of surveyed cases will be taken in the presence of the steamer agents, importers and surveyors and compared by examining officer before transcribing the same on the relative live B/Es or survey application.

(d) Goods found in excess of the invoiced quantity should not be allowed to be taken out (and kept in the Port Commissioner's lock fast) but should be packed in the original cases.

(e) Goods found in loose condition in the sheds and removed by the Port Trust into their lock fast are not to be taken to steamer agent's godown unless an application is made to the Assistant Collector concerned and his sanction obtained.

(f) All cases to be surveyed will be detained by the examining officer at the time of appraisement of that particular consignment after ascertaining their number from the importers representative.

(g) Surveyed cases which have already been appraised will be passed by the Appraiser after survey, if extra duty is not involved.

(h) All surveyed cases should be prominently marked "s" in large type by the examining officer who attends the survey. Stencil and ink for this purpose will be supplied by the agent's clerk representing the importer. All surveys held at the docks and the jetties outside office hours have to be attended by customs officers and the overtime fees payable to the customs officers attending such surveys shall be charged from the steamer agents or the importers, as the case may be.

In order to ensure holding of survey without any delay or impediment importers and surveyors may be particularly requested to give proper notice to the shed Appraiser concerned about the intending survey by means of usual applications accompanied by noted bills of entry and to obtain specific time for holding of such survey. The Assistant Collector (Docks) will ensure that in each Appraising section a register containing details of the B/E, such as vessels name, rotation no., line no., B/E no. and Surveyor Company's name. The name of the examining officer and Appraiser attending such survey is maintained.

This register shall in addition contain 'remarks' column which shall be filled in by the concerned examining officer attending the survey, to report the findings of survey in brief. This will be countersigned by the Appraiser concerned. The Assistant Collector jetties/docks shall check these registers once a week on his rounds to ensure that the entries are being made properly. The Appraisers are further required to see that the surveys are held without any interruption. Any particular difficulty should immediately be brought to the notice of the Assistant Collector docks/jetties for immediate remedial action.

Results of Insurance Surveys:

If held before the out of charge order is signed by the shed Appraiser, should invariably be recorded by the examining officer attending such surveys on the B/E as well as in the survey register maintained by each section in the docks or jetties and counter signed by the concerned Appraiser.

It has been decided that permission to survey the packages should be given after the order for clearance has been made if a request for such permission is made to the shed staff. It should however, clearly be understood that the giving of such permission does not mean that any refund claim under section 13 of the Custom Act, 1962, or any other section will be entertained.

(a) Surveys on O.T. fees - Regarding:

Agent's and insurance surveys should normally be held in the docks during office hours and an Appraiser and an examining officer posted in the docks will attend such survey for which no. O.T. fees will be charged. If in any case, holding of survey during office hours is not possible, exceptions may be made by the concerned Assistant Collector (Docks) and surveys may be allowed to be held beyond office hours and the importers will have to pay O.T. fees for the services of an Appraiser and examining officer. All surveys will be attended both by an Appraiser and an examining officer and the survey report made by the examining officer is to be countersigned by the Appraiser. Normally the Appraisers posted in the docks will be posted to attend the surveys wherever

permitted to be done beyond office hours on O.T. as is the case with the examining officer and Appraiser, the Posting Appraiser (Docks) will make the posting.

(iii) Survey applications- Disposal of:

(a) On the completion of the work of a vessel at a jetty, all survey applications (other than those for bonded goods) relating to that vessel should be collected, made up into a bundle, labeled to be filed in the ship's file and sent to the manifest clearance department.

(b) The rotation number of the ship should be written on each application as well as on the label affixed to the bundle.

(iv) Surveys of Transshipment Cargo:

Applications for surveys (whether agents or insurance) as also wrong mark application should be made by steamer agents or transshippers, in respect of transshipment cargo lying at the jetties or steamer agent's godowns. It will be attended to by the shed Appraiser and examining officers, when received during office hours. In the event of shortages being discovered at surveys of transshipment cargo, the survey application will be endorsed by the examining officers and countersigned by the Appraiser with the details of shortages, approximate value and rate of duty before being forwarded to the Import department.

The Import department will note such shortages against the relative Import General Manifest and after entry in the entry duty register will issue a demand for the payment of duty on the shortage reported. The bill of entry on being filed will be noted against the shortage recorded in the Import Manifest and sent to the Appraising department for classification.

(v) Survey on Warehousing Bills of entry - Reg.

(a) Every application for survey of any kind on goods covered by a warehouse bill of entry must be accompanied by the duplicate

warehouse bill of entry. The result of the survey must be entered both on the duplicate warehouse bill of entry and on the survey application with full particulars on each, including the marks and numbers of each case surveyed, the quantity, description, invoice rate per unit, trade discount, the value of the shortage, and the rate of duty.

(b) On completion of the survey the application must be sent forthwith to the manifest clearance department for recovery if necessary, of duty from the agents. This procedure will also apply 'mutatis mutandis' to goods short landed or short warehoused.

(c) The examining officer attending the survey should record on the duplicate W. H. bill of Entry:

(i) Whether the package was landed under a qualified receipt.

(ii) The date of landing of the package in the shed.

(iii) The date when the survey was held. Particulars regarding (i) and (ii) can be obtained by direct reference on the bill of entry to the Port Trust shed staff.

Note : *When recording the result of steamer agents surveys on the duplicate W.H. bill of entry and on the survey application, the officers attending to survey will also mention whether the survey held was a 'qualified' or an 'unqualified' agents survey.*

6.16 Sampling of cargo:

1. Call for sample- General principles:

(i) Samples for examination or test:

In order to decide the classification of some goods or for ascertaining their value or for any other purposes of the Customs Act, 1962 samples of the goods have to be drawn either for inspection or testing. The customs officer's powers for drawal of samples and their disposal are covered section 144 of the Customs Act, 1962. Whether

samples should be drawn for inspection or testing before classifying the goods or valuing them is assessing officer's discretion under sec. 17(1) & (2) of the Customs Act, 1962. Obviously he must realize that calling for samples prior to assessment will delay clearance of goods hence, this must be reserved only to cases where such calling for samples is really justified, say, where the assessing officer/ Appraiser is unable to classify the goods unless he has seen a sample. In other cases, like dispute in tariff classifications, he may also have to call for a sample and even make market enquiries for the purpose of classifying the goods. Since drawal of samples and market enquiries tend to delay the processing, a certain amount of mature judgment will be necessary where samples are taken to market for enquiry, the party's name should not be divulged. Apart from samples required to be drawn for purposes of chemical test in the customs laboratory, or in approved Government laboratories like the Metallurgical Laboratory, Jamshedpur, in cases where there is no facility to have the test done at the custom house laboratory. The guiding principle should be, before conducting a chemical test, whether the test is absolutely necessary. In such cases the parties should be encouraged to take delivery of the consignment against bonds/guarantees, or part consignments where there is no possibility of the goods being confiscated later for violation of any law. In other cases they should be encouraged to store the goods in the public bonded warehouse without warehousing so that the goods need not unnecessarily incur demurrage. The attitude of the staff should be helpful, unless malafide are strongly suspected. The course of action should be generally discussed with the Assistant Collector.

(ii) The scrutinising Appraiser should avoid, as far as possible, calling for large and heavy items to be put up to him as samples. Wherever inspection is necessary, the scrutinising Appraiser should himself visit the docks and examine the goods. Such inspection should be done on the same day.

(Adopted from G.I. M.I. F.no.25/5/59-Cus. (CRC) dated 10-9-1959 w.r.t. E.no.27/6/59-Cus (CRC) A.D.O.no.117/59)

(iii) In all cases of doubt, samples should also be examined by the Assistant Collector Docks, who will countersign the Appraiser's notes on the bill of entry in confirmation of the assessment.

(iv) When the Assistant Collector or group A.O. considers that the test of any sample by the chemical examiner is necessary, he will forward the sample with the requisite memo duly filled up by the clerk and countersigned by the Appraiser, to the chemical examiner under his signature in the usual manner.

(v) In the absence of any record of previous test or in cases where the strength recorded is no longer valid, samples of all preparations containing spirit should be drawn for test unless the importers expressly state on the bill of entry "not to be tested". This applies to preparations other than wines and liquors.

(vi) Samples of dyes, which have not either been already tested within the specified period or which are not already included in the standard test, shall be similarly tested at the instance of the Appraiser and AC concerned.

(vii) When the amount of duty involved is large the scrutinising Appraiser should consult the Assistant Collector concerned regarding any special arrangements desirable to ensure that representative and uncontaminated samples are drawn and are protected against tampering or substitution. The Appraiser should discuss such cases with the Assistant Collector unless they are covered by general order.

(viii) It is of utmost importance that samples should be dealt with in such a way that tampering or substitution cannot pass undetected. Officer concerned should take all reasonable precautions against such tampering or substitution, and officers receiving samples should examine them closely to satisfy themselves that the samples they receive are the samples actually drawn by the examining officers.

6.17 Reasons for Testing of Samples:

To determine whether duty is chargeable under the tTriff heading and the rate claimed or under some other heading of the Tariff at a higher rate, and for checking permissibility of import as to whether the import licence produced or claimed for coverage under OGL etc. is

acceptable or not. Although regular importers are encouraged to file continuity bonds for the clearance of goods which require test, there may be other importers whose importations are casual or who, for one reason or other choose not to file continuity bonds or do not agree to payment of duty at the higher rate pending the result of test. Further, there may be certain importers who wish to be sure about the exact amount of duty leviable before the time of payment rather than to pay extra duty on demand on receipt of the test report. In such cases, therefore, it is necessary to resort to assessment under the first appraisal system. In the case of iron and steel goods, viz., standard products or goods of recognised brands which are regularly imported and supplied by the same manufacturer, a sample should be drawn and tested only once during a specified period as prescribed in the standing instructions. In such cases facility of clearance against continuity bonds should not be denied provided that detailed specifications/test certificates/works analysis reports covering the goods described in the invoice are available to connect the goods with a particular manufacturer. This procedure is to be followed regardless of whether the goods are supplied directly by a manufacturer or by a supplier in the country of export.

Drawing of Samples avoidance of Delay- Instruction Reg.:

In order no.505/83-c to 515/83-c dated 12-9-1983 Customs, Central Excise and Gold (Control) Appellate Tribunal, commented adversely on the department for not drawing samples with promptitude and for reviewing and recovering duty after years of completion of tests. To avoid such a situation and to safeguard revenue, it should be ensured that samples, where necessary, are drawn with utmost promptitude and that follow-up action is taken without any loss of time. (Ref. Ministry's letter F.no.384/85/83-AU dated 6-4-1984)

6.18 Procedure for Drawing & Dispatch of Samples by Shed staff:

(1) All examining officers and Appraisers will pay particular attention to the drawing and sealing of samples. It is of utmost importance that all samples drawn should be kept in the control and

under the supervision of the examining/appraising officer, from the time when they are drawn and till they are sealed. The bills of entry in which orders have been given for drawing of samples for test will be attended to at the end of each round. After samples have been drawn the examining officer should not hand them over to importer's representative or the clearing agents, for taking them to the sectional office for the purpose of sealing. When the samples drawn are small in size the officer should himself carry them to the sectional office or the same may be handed over, either to a peon accompanying the examining officer or to the importer's representative or to the clearing agents to be carried under examiner's escort to the sectional office for sealing. But the examining officer should in these cases keep a constant watch and vigil to prevent substitution. Under no circumstances should samples other than those of large size which are not easy to be substituted, be made over to the importer's representatives or to the clearing agents, before they are properly sealed with customs seals. While sealing the sample the examining officer should ensure that no chance of substitution is afforded to the importers during transit from the shed to the sectional office. If he has the slightest doubt, fresh sample should be drawn. The examining officer, while reporting on the bill of entry should mention the seal number with which the samples are sealed and samples should always be sealed with the sectional seals.

(2) Each examining officer will be provided with lead seal and wire with which he would seal such samples. If he cannot carry the samples then he will seal them immediately after drawing and will hand over to the respective parties for carrying to the shed Appraiser's office. Odd size or heavy samples will either be escorted by him or will be initialed by him for easy identification. The samples which are light will normally be carried by the examining officer themselves. As regards the sealing of samples drawn from export consignment after office hours, the sample should be sealed with the lead punch seal provided to the scales man (sepoy) posted for attending work on overtime or after office hours. These samples received by the gate Preventive Officer will be collected by the officer posted for sample collection on the next working day, alongwith the shed samples and deposited in DYCC. It is noticed that samples sent from docks and jetties to the custom house laboratory under custom house seals are not sometimes properly sealed. The seal

on sample drawn in bottle should be put in such a way that the sealed cap of the bottle may not be opened.

When the seal is put on bottle/container care should be taken to see that the seal is put on the upper cap or cork in such a way that cap or cork may not be opened without disturbing the seal. Similarly when the sample is sent in packets the seals should be put on all the opening from where there is slightest chance of content coming out. It is not sufficient in a packet where cord is tied crosswise, to put the seal at the knot only. The chord passing over the sides should also bear the seals so as to close the opening on the sides securely. Examining staff attending to the sealing of samples should be careful to see that defects found in sealing of samples, which in itself does not require any skill, are avoided. The escorting officer will ensure that the seals are properly and adequately affixed by the concerned examining staff from which he will be receiving the samples. Shed Appraiser and AC (Docks) will conduct a test check of samples sealed by the staff working under them.

(3) The samples should be properly sealed with custom house seals in the sectional office. In case where a test memo form prepared by the scrutinizing Appraiser is attached to the bill of entry, the shed Appraiser should sign the test memo form before the sample is actually dispatched. The reference no. of the test memo assigned by the group should be entered in the sectional register.

Where the scrutinizing Appraiser passes an order on the duplicate bill of entry that the goods could be released after sending a sample for test, the bill of entry need not be sent to the custom house alongwith the sample. Where the scrutinising Appraiser passes an order to detain the consignment (or a portion of it) pending test the shed Appraiser should mention on the test memo that this has been done (and the number of packages detained) before the bill of entry is sent to the custom house.

(4) The samples should be properly sealed with the custom house seal in the sectional office. In case where a test memo is attached to the bill of entry, the shed Appraiser should sign the test memo form before the sample is actually dispatched.

(5) The examining officer shall write the bill of entry number and date and any further particulars over his initials on each sample or on a label firmly attached thereto, so as to prevent removal.

(6) Samples of liquids, not in original containers and powders or broken solid shall be sent in sealed bottles or envelopes.

(7) Where it is found necessary to send samples in bottles or metal containers it should first be seen that such containers are perfectly clean. Should the sample fall within the category of articles listed below the instructions as follows should be scrupulously observed. When duty has been paid, the Appraiser will endorse the duplicate bill of entry as follows: -

"C.E.'s test pending duplicate bill of entry should be sent to the Superintendent, appraising department After passing the goods in part/in full shed Appraiser to take action" and return it to the importer to enable him to take delivery. The shed Appraiser will, in signing the "pass out of customs control" stamp, indicate that "B/E to s/a" after delivery. Such bills of entry are forwarded by the Port Commissioners to H.C.O. Preventive department who in turn send the same to internal audit department. The I.A.D. after necessary noting send them to manifest clearance department who in turn sends it to the Superintendent Appraising department, will then give name, line no., bill of entry no., importer's name, package no. etc. And all precaution to be taken by all concerned to see that the samples are handled properly prior to their presentation to the chemical examiner for purposes of testing.

Some specified commodities and procedure to draw samples:

(i) Poisonous drugs: - These samples are to be drawn with a certain amount of circumspection and diligence. In all such cases the examining officers and Appraisers must ascertain from the description given on the goods or in the accompanying documents whether they are of a poisonous or otherwise of dangerous nature before drawing and forwarding the samples.

Definition of poison: A substance may be called poison if it is capable of destroying the functions of any living organism, by its own inherent nature, in case it is taken into the system of such living organism. These are of three types: -

(a) Poisons causing death immediately in a few minutes: Mineral acids (strong) carbon monoxide, carbon dioxide, with the irrespirable gases, prussic acids, the cyanides, oxalic acid, and occasionally strychnine are chief poisons under this heading;

(b) Irritant poisons (symptoms mainly pain, vomiting & purging): Arsenic, antimony, phosphorous, cantharides, savin, ergot, digitalis yew, laburnum end putrid animal substance.

(c) Irritant and narcotic substances (symptoms-those of an irritant nature, with the addition of more or less pronounced cerebral indications).

The following chemicals should be handled carefully: -

- (1) Ammonia.
- (2) Arsenates.
- (3) Arsenic calices.
- (4) Arsenic oxides.
- (5) Calcium arsenates.
- (6) Calcium arsenites.
- (7) Copper acets arsenites.
- (8) Copper arsenates.
- (9) Lead arsenates.
- (10) Organic compounds of arsenic.
- (11) Potassium arsenites.
- (12) Sodium arsenites.
- (13) Sodium arsenates
- (14) Sodium thioarsenites.
- (15) Belladonna alkaloid & salts.
- (16) Morphine & its salts.

- (17) Cannabis; the resin of cannabis, extract of Cannabis, tincture of cannabis.
- (18) Coca alkaloids & salts.
- (19) Cocaine & salts.
- (20) All cyanides, especially potassium and sodium cyanides, hydrocyanic acid.
- (21) Phenols, creosote.
- (22) Formaldehyde.
- (23) Hydrofluoric acid.
- (24) Opium.
- (25) Phosphorous compounds & phosphorous yellow.
- (26) Caustic soda & potassium hydroxide.
- (27) Zinc phosphide.
- (28) All kinds of mineral acids especially fuming and sulphuric acid.
- (29) Organic acid such as acetic.
- (30) Chloroform.

Note: Direct physical inhalation of the chemical gases should be avoided as it could be dangerous. As far as possible in all such cases, the original containers should be forwarded to the laboratory. These containers should, however bear a special label with a thick red border and on which the word "poison" should be noted in large letters at the top. If however, due to bulk or weight this is not possible, the staff should see that the word "poison" is invariably written in red in bold letters on the label which are required to be fixed to the containers and that the goods have to be carefully handled must be indicated on the containers before the samples are forwarded. The use of glass or fragile containers in such cases should be avoided and due precaution be taken in the dispatch and handling of such samples at all stages.

(ii) Paper samples:

The examining officer should draw samples from inside the bale and they should be rolled and wrapped with a separate piece of paper before sealing. The samples should indicate particulars, viz.

vessel's name, rot. no., line no., bill of entry no., importer's name, package no. etc. and all precaution to be taken by all concerned to see that the samples are handled properly prior to their presentation to the chemical examiner for purposes of test.

(iii) Liquid samples:

The samples to be drawn after consulting the sectional Appraiser if stirring would be necessary.

(iv) Chemical samples:

The examining officer should draw samples from the center of a bag or cask and put it into wide-mouthed bottles perfectly clear.

(v) Cargos like betel nuts etc.:

In order to submit true representative samples, examining officer should draw samples from several bags of a consignment of like kind and quality opened for appraisalment. The samples are then to be mixed together and put in a paper bag of a durable nature and sent to custom house duly sealed showing particulars, viz. line number rot. no., vessel's name, package nos., bill of entry no., importer's name etc.

(vi) Food colours:

Appraisers are directed to see that samples of food colours are sent to Chemical Examiner for test in original containers.

(vii) Wrong samples:

The drawing of wrong samples which may lead to wrong assessment is very dangerous to revenue and examining officers should exercise greatest caution in checking and recording the mark and numbers of the packages from which samples are drawn. Drawal of wrong samples will entail disciplinary action.

(viii) Transformer oil:

When a sample is required from a drum, the oil should be set to flow at a steady rate into the sampling bottle or container and after being swirled around the sides and neck it should be discarded without altering the rate of flow of the oil. The quantity required (about a gallon) for test should then be allowed to run off into the sampling bottles or container while taking extreme care to prevent the ingress of atmosphere dust, cloth fiber or moisture.

It is absolutely necessary to ensure that the container together with corks leather washers or other absorbent materials used for the drawal of the sample is neat, clean and dry, free from dust or rust or any other particles.

Note (1): Tests other than "pour point" and "sludge" test prescribed in the BSS or IS specification for transformer oil, are adequate for distinguishing transformer oil from technical grade of white oil or other grades of oils inferior to transformer oil. Hence the "pour point" and "sludge" tests may be dispensed with.

[\(C.B.R.F.no.8/60/62-Cus.vii dt.4-12-1962, A.D.O 12/63 C.11/430/61 & c.11/675/62-AP\)](#)

Note (2): Clearance of transformer oils on guarantee pending test: Any consignment declared as transformer oil and found on visual examination to be coloured (that is not less coloured than pale yellow) may be released on bond after drawing of samples and without waiting for the test report. Consignments of transformer oil which are colourless should however be released only after the test results are available.

[\(C.B.R.F.no.70/ \(130\)-Cus.1/53 dt.13.7.1955 read with Board's Ltr.no.70\(150\)-Cus.1/53 of 19.10.1953\)](#)

(ix) Ferrous metals and their scrap:

In case the goods declared as ferrous metals and when the invoices and the works certificate are not very precise or clear; manufacturer's certificate showing the composition are not available, testing may have to be done. But if works certificates from reputed manufacturers are available no test will be insisted upon. In those

cases, where tests are required to be carried out, the importer will be given the option of taking immediate delivery of these goods against a letter of guarantee. A bank's surety will not be insisted upon for such letters of guarantee provided another regular importer of repute who has got a deposit account with this custom house concerned stands surety. In case of ferrous scrap, viz. melting scrap etc. sample is to be survey certificate certifying the quality is to be insisted.

6.19 Laboratory Test Reports- Sanctity and maintenance of:

Samples will be sent for test to the laboratory alongwith a test memo in form C.B.R. Customs-149 in which the Chemical Examiner's report also will be entered.

The section which sends the sample must confine itself to entering the description of sample, price, ship's name, manufacturer's name, importer's name, bill of entry or other number etc to enable the sample being connected with a consignment and the information which is sought from the laboratory. The sending section should not encroach on the spacement for the laboratory reports.

The report from the laboratory should similarly be confined to data which would assist the Appraising department to decide classification, assessment etc. If the Chemical Examiner wishes to make a recommendation regarding the classification or on other aspect, it should not be made on the test report itself, but on a separate note sheet. There are certain types of materials where a report cannot be intelligibly worded except by indicating or implying the classification. Such cases cannot be helped. The test reports should not be loaded with figures or observations which are not likely to be of use to the Appraising department. Test memos and reports should not be treated as note sheets. The reports must be entered on the memo by the Chemist and initialed. Even when the reports are typed the Chemist should initial them. Erasing and overwriting are forbidden. If any error has crept in, the figures or words which are erroneous should be neatly scored out and the correct figures or words entered in their place. All corrections must be initialed and dated by the Chemical Examiner (or other officer) who signs the report. No slips of paper carrying a report or

correction should be pasted on the main document to hide or replace an old (perhaps erroneous) entry. Such practice is forbidden even if the slip of paper is signed and dated both by the Chemist and the Chemical Examiner.

If a report is irretrievably spoilt the laboratory should call for a fresh test memo properly written up from the sending section and make the report on this fresh test memo.

Some reports have to be issued on form 'a' (Explosive Rules, 1940) or form 'g' (Petroleum Rules, 1937) or special forms devised for central excise work, or even as separate letters. The spirit of the above instructions as regards cleanliness, ban on erasing etc. sanctity of the entries and proper attestation of any corrections must be observed in all cases.

Test reports must be copied by a clerk into a laboratory registers maintained for the purpose. Before copying the reports he must make sure that there are no unattested corrections. If there are any, he should bring them to the notice of the Chemical Examiner. Each report entered in the laboratory register must be initialed by the Chemist concerned in token of its correctness. If any mistake has been made in copying the report, the correction should be initialed by the Chemical Examiner. This is necessary as the registers serve as permanent bound office copies of the reports.

If an Appraiser or other officer who handles a test report for the first time after receipt from the laboratory notices any unattested corrections in the report. He must bring the fact to the notice of the Chemical Examiner through the head of the section. Special care should be taken by the test section to ensure that original test reports issued by the laboratory are not lost or mislaid.

[C.B.Lr.no.54 (14)-Cus.iii/54 of 18.1.55 F.no. 116/50(P1)]

Test memos writing & signature on:

One test memo should not contain more than one (1) sample to be tested in the custom house laboratory. The test section, Appraising

department should also keep note of the above instructions. All test memos should be signed by the Appraisers themselves for Assistant Collector Appraising before sending samples to laboratory for testing.

In sending articles of a poisonous or dangerous nature for test to Chemical Examiner, the test memo must be prominently marked "poisonous" or "dangerous" as the case may be. Appraiser should pay special attention to this, as absence of such marking may lead to serious accident in the laboratory.

When two or more samples drawn from the same consignment are sent to the Chemical Examiner for test they must be entered in separate test memos in one sheet and balance in the continuing sheets, and when samples are sent at different intervals of time and the second samples are sent under another test memo such memo should have a serial number different from that of the first memo to which however, a cross reference must invariably be made for guidance.

Where a sample is marked for "immediate" attention of, and report by the Chemical Examiner, the request should be initialed by the Assistant Collector of the group concerned.

It should be noted that the chemical laboratory is not expected to indicate any tariff item that would be applicable to the sample tested. There should generally be no queries about articles sent for test. As a general principle, queries on the test memos, to only reports about the composition and descriptions of the goods and any other details that may be necessary for determining the classification and admissibility under license/DEEC of the goods may be made. The Board reiterates that the assessing officers at the various levels should not ask the Deputy Chief Chemist/Chemical Examiner, to give the tariff classification but should put the proper query enabling the laboratory to carry out tests required for determining the classifications. When technical opinions regarding classification are obtained from the Deputy Chief Chemist/Chemical Examiner, these should neither be made available to the party nor should they state that their assessment is based on such opinions.

Unmarked & un-stenciled packages- Test memo in regard to:

The test memo number in respect of samples drawn from un-stenciled or unmarked consignments by docks and jetties staff will be assigned in the groups/units. After test, the laboratory test report, instead of going to the shed Appraisers should go to the groups/units directly whereon the Appraisers will give order for release or detention of the goods. The wharf rent exemption certificate on account of such tests will be issued by the Assistant Collector of the groups concerned at the same time.

Dispatch of samples from docks and jetties:

In order to cut down the delay in the dispatch of samples from the docks and jetties to the laboratory for test, custom house Superintendent should ensure that the custom house vehicle starts from custom houses on scheduled time on every working day for collection of samples from the various sections in the docks. An examining officer should accompany the vehicle for collecting and escorting the samples from the sectional offices in the docks. Each section in the docks and jetties should maintain a register in token of dispatch to the laboratory.

The escorting officer will maintain a permanent diary in the following form in token of delivery of the samples to the receiving clerk of the laboratory.

Test memo no. and date, initials of the samples receiving clerk who received the samples in the laboratory. The escorting officer will have to check the seal and the samples at the time of their collection and ensure that they are delivered intact to the clerk in the laboratory who will also check these.

Other documents, such as duplicate bill of entry connected with the consignment from which samples are drawn, shall be forwarded by the dock and jetties staff directly to the group unit concerned in the transit book or by hand of the importer or clearing agent's clerk as the case may be after making note thereon regarding drawal of samples and

dispatch to the laboratory. The jetty staffs who do not avail of the custom house vehicle for sending the samples to the custom house will obtain this receipt directly from the receiving clerk of the laboratory.

Sample-Time for submission at the custom house:

Samples which are required by the custom house for inspection or chemical test from the docks and jetties respectively should reach the custom house before 3.50 p.m. beyond which time; group Appraiser can not receive them. In cases where samples have been drawn within the stipulated times but for unavoidable reasons cannot be delivered by 3.50 p.m. the importers or clearing agents may approach the public relation officer who, if he considers that there are sufficient reasons for the delay, will recommend acceptance to the scrutinising Appraisers concerned. Should samples be drawn during the last round of examination, the time should invariably be endorsed on the bill of entry by the E.O.

Receipt of sample from docks & jetties- Action reg.:

On receipt of samples from docks and jetties, the scrutinising Appraiser should examine the package to see that custom house seal is intact and all number agrees with those mentioned in the examining officer's report in the bill of entry. He should also verify the bill of entry number and the marks and numbers recorded on the samples with the particulars on the relevant bill of entry. The test memo form should be completed and the scrutinising Appraiser will state therein, for the information of chemical examiner the purpose for which the sample has been sent to the laboratory and the precise nature of analysis required. The number of the custom house seal used for sealing the sample should also be invariably stated on the test memo in order to be able to verify that the samples right up to its receipt by the Chemist is intact.

Note 1:

The above mentioned procedure will be followed when the test memo form is filled before drawal of the sample in the docks/jetties and

the samples are received by the test clerk in the custom house laboratory.

6.20 Weighment for the purpose of assessment:

The object of weighing the goods is to ascertain-

1. the value, as the value of the goods mostly depends on the weight.

2. if duty is on weight basis, then to ascertain the correct weight in order to charge the proper duty.

(a) Power to reduce percentage of check weighment:

It is always open to the Assistant Collector to reduce the percentage of check weighment prescribed in the examination order in any particular case, if he considers that this is warranted by special circumstances.

(b) Assistant Collector's powers to waive check weighment: -

The Assistant Collectors may exercise reasonable discretion in the matter of dispensing with check weighments in suitable cases of certain standard articles which are frequently imported provided that the results of previous check weighments were as per declaration and these can be relied upon (C.B.E.R. dig.no.304/Cus-1/30 dated 6.4.1930). The Assistant Collector is also authorised to waive weighment or to accept the declared weight when on examination of the relative documents or of the sample from the consignment leaves no doubt as to the correctness of the declared weight on the documents by the importer/ exporter as the case may be.

Selection and initialing of packages for weighment:

(1) The examining officer shall personally select the packages to be weighed after inspection of the lot. The packages to be weighed should represent the entire lot. Hence one package in a lot of every

twenty (20) packages should be selected. The number of the packages so selected should be incorporated in the report given on the reverse of the shipping bill or bill of entry as the case may be. If the total number of packages to be examined exceeds ten (10) and if the goods are exported or imported by reputed exporter/ importer, then the package numbers need not be mentioned, but only the percentage of the packages to be examined should be mentioned in the report. If however, the packages do not bear serial number then the packages opened for examination should be so marked that it can be easily identified at the time of re-examination if so warranted.

Check-weighment-Procedure of:

(a) Where a scrutinising Appraisers order "S.A. open and inspect 5% and weigh 5%" and if the package numbers to be opened are specified by the scrutinising Appraiser then the examining officer will open those packages and weigh them and tally the weight with the weight given in the invoice or packing specification. If no packing specification is available then there can be two alternatives.

1. To weigh the full consignment
2. To permit the making of the local packing list with the approval of the Assistant Collector in charge. However, in such cases the percentage of examination and weighment will be doubled.

In case of discrepancy in the weighment which comes to more than 1% or if the duty difference is more than Rs.25/-(Twenty-five only) in the case of import and difference in drawback amount or export duty of Rs. 25/-(Twenty five only) in the case of export, the case will be reported and the discrepancy reflected in the examination report. The difference in weight when examined on percentage basis will be calculated on prorata basis and the total difference in weight arrived at. However, if the difference in weight comes within the tolerance as stated above, the same shall be condoned forthwith and a clear report given. If the importer/exporter or their agents do not agree to the difference in weight on the percentage basis then they can ask for the full weighment of the goods to ascertain the correct difference, and the same should be permitted by the shed Appraiser. If the full consignment is weighed then the result of the weighment should be recorded in the

examination report. The excess or shortage in such cases should be reported and sent to Assistant Collector in charge for further action of: -

1. To either recover the duty if due.
2. Any adjudication or other process as may be deemed fit.

Note 1. In case of short weighment in import cargo no claim for refund will be entertained unless the party applies for survey.

2. If the total consignment consists of more than one lot of different items, then percentage weighment of each lot should be weighed separately keeping in mind the total percentage to be weighed.

The excess or shortage in one lot cannot be set off against the excess or shortage in other lots, if value & duty are different. However, if the difference comes to more than the stipulated percentage then suitable action should be initiated.

Weighment of packages/contents:

Whenever the goods are packed in uniform packages with uniform weight duly declared in the clearance/shipping documents, the correctness of the weight declared is duly checked, by weighing the packages individually or in the lots of 2, 4, 6, etc. The weight may be checked on gross to gross basis, but the tare weight of at least one package should be taken to verify the correctness of the weight. Hence if the gross weight tallies with the gross weight given in the declaration in the invoice or packing list then the net weight should be admitted and certified when necessary. Wherever the packages are not of uniform weight, then the individual packages are weighed after the same are selected at random. This weight is then compared with the weight declared in the packing specification and if the difference is within the permissible limit then it should be accepted and certified when necessary.

Note: - In case of goods imported regularly and in uniform bag packing it is not necessary to record weight of each and every bag weighed in the examination report. An endorsement in the examination report that "checked weight and found as declared" would be sufficient.

Variation in weight - How to deal with:

The variation of the weight between the declared and the ascertained weight is condoned if the same is within 1% of the declared weight, and also the amount of duty involved is less than Rs.25/- (Twenty five). This condonation is permitted in percentage check only. When full consignment is weighed, then difference of weight (excess or shortage) should be recorded in the report and suitable action initiated, by putting the papers to the Assistant Collector concerned.

Check-weighment-Excess to be noted in the ITC licence:

When on check weighment, an excess over the prescribed allowance is noticed, the weight and value of the consignment should be proportionately increased on the bill of entry and the licence, if any, debited with the full weight or value so re-determined. In the case, however, the weight is found to be less than the declared weight; no action should be taken unless the full weighment of the consignment takes place under customs supervision.

Surprise checks of weighment by Assistant Collector for outdoor (Docks):

(a) Assistant Collector (outdoor) or Assistant Collector jetties/docks shall make surprise check on weighments of Far East cargo at the jetties and outstations where they may find such cargo weighed.

Weighment of heavy packages-Relaxation of- Powers of Assistant Collector (Docks):

Weighment of heavy packages, weighing more than 500 kgs (1/2 ton) can be waived under the orders of the Assistant Collector of Customs, Appraising. Each case is however, to be considered on merit and in sole discretion of Assistant Collector of Customs docks.

Full weighment of consignment:

When an importer desires full weighment, he must make an application to the Assistant Collector appraisement docks. Assessment will, in such cases, be made on the quantity arrived at after full weighment of the goods, irrespective of the declaration in the bill of entry, provided that the packages in the consignment are sound and intact and goods not pilfered. The weight of any packages found to be torn or slack etc. will be calculated under Assistant Collector's order on the basis of weights for the intact and sound packages.

Scales for check weighments:

(a) Examining officers should utilize the custom house scales provided in each section of docks and jetties upto the limit of their capacity. In cases where the packages are of uniform weights by weighing several packages together and thereby economize time and space. In case the customs or Port Trust scales are not functioning then the goods can be weighed at the nearest functional scale.

In cases where weighment of the goods are to be done in the godown or factory premises of the importer/exporter, then it is their duty to provide with a functional scale which will be used for such weighment.

Excess weight determined on check weighment-Part consignment-Release of- in second appraisement case:

In case where check weighment is to be carried out before clearance of the goods and if the result of such check weighment shows that extra duty is recoverable, a sufficient quantity of the goods shall be detained to cover the extra duty and/or fine leviable in such a case.

Whenever a request is made by the importer or his clearing agent for part release of the consignment, it should ordinarily be allowed by the shed Appraiser himself ensuring that extra duty and/or fine payable is covered by the quantity detained. The clearing agent must, in such cases, agree to abide by the result of percentage check weighment for payment of extra duty etc. Before their request for part release is countersigned, it is not necessary to refer such cases to the scrutinizing

Appraiser for this particular purpose. The party should be asked to present the bill of entry to the group for payment of extra duty etc. after taking the part delivery.

Action when invoice is not available:

In case the goods are not covered by any invoice, the usual action under section 46 (1) of the Customs Act will be taken.

Tolerance limit for hygroscopic substances:

The tolerance of weight for hygroscopic substances will be 5%. Hence difference of weight upto 5% should be condoned. The list of hygroscopic substances is as under: -

Yarn	Percentage of regain
1. Natural silk (yarn & raw silk)	11%
2. Viscose rayon	11%
3. Cupramonium rayon	11%
4. Cellulose acetate rayon	6%
5. Nylon	4.2%
6. Yarn spun from viscose staple fibre	11%
7. Yarn spun from cupramonium staple fibre	11%
8. Yarn spun from nylon staple fibre	4.2%
9. Yarn spun from cellulose acetate staple fibre	6%
10. Wool (tops combed with oil)	19%
11. Wool (tops combed without oil)	18.25%
12. Worsted yarns	18.25%
13. Carded woolen yarns	16%
14. Cotton yarn	8.5%
15. Cotton (dyed twist and yarn)	8.5%
16. Orlon (acrylonitrile)	1.5%

17. Terylene and dacron (polythyna terephalate)	0.4%
18. Ardil (regenerated protein)	18%
19. Acrilan (acrylonitrile)	1.5%
20. Jute	13.8%
21. Dynel (modacrylic)	0.4%
22. Polyvinylchloride	0.1%
23. Kuralon (polyvinyl alcohol)	4.5%
24. Polyethylene	0%
25. Saran (poly vinylidene chloride)	0%
26. Polypropylene	0%

Note: Only in case of hygroscopic items the condonation limit will be 5 % as against the normal 1% in case of percentage weighment.

Description	Hygroscopic goods Nature of packing.	Standard of basis Of quantity in that packing as dealt within the whole sale trade.
Cochineal	No importation	50 kgs. Nett.
Borax	Bags	50 kgs. Nett
Sodium bi- carbonate	Bags	50 kgs. Nett.
Indian aliali	Limited importation	50 kgs. Nett.
Ammonium ch- lorides (crystalline)	kgs	loose lumps. 150 kgs. Nett. 250 /360 kgs.nett.
Muriate of amm- onium (sublimed)	casks	50 kgs. Nett.
Muriate of amm- onium (salamon- Lac)	casks	50 kgs. Nett.

Soda ash	bags	50 kgs. Nett.
Sodium sulphide.	drums.	50 kgs. Nett.
Caustic soda	drums.	250/300 kgs nett.
Calcium carbide		50 kgs. Nett.
Epsom salt		150/250 kgs
Potassium bi-chromate		
Arsenic.		
Fillers earth		
Activated etc.		

1	2	3
Ammonium carbonate	Tins	3kgs,80kgs,25kgs,50kgs
Ammonium bicarbonate.	Tins.	12 1/2kgs, 50kgs, casks
Boric acid.	Bags.	250 kgs nett.
Copper sulphate.	Kegs.	50 kgs nett.
Sodium hydrosulphate	Drums.	50 kgs nett.

Description	specified rate	goods
Magnesium chloride
Calcium chloride
