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सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
55-17-3, सी-14, 2 तल, औद्योगिक एस्टेट, ऑटो नगर
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विजयवाड़ा - 520 007 Vijayawada - 520 007

C. No. VIII/09/02/2019-Cus.TFC

Date: 16 .09.2019

PUBLIC NOTICE NO. 28/2019-Cus

Sub / विषय: *Putting of mono-cartons on Bottled in Origin alcoholic beverages in both Public and Private bonded warehouses-Reg.*
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Attention of all the Importers, Exporters, Customs Brokers, Steamer Agents, Custodians/ Customs Cargo Service Providers, Trade Associations / Chamber of Commerce, Members of the RAC/ PGC and the Public is invited on the above subject.

2. Representations have been received from the trade and industry seeking clarification on the issue of putting of mono-cartons on Bottled in Origin [BIO] alcoholic beverages in both Public and Private bonded warehouses.

3. It has been informed that BIO alcoholic beverages are imported without a mono carton, in a shipper's carton, usually in sets of 12. To carry out statutory labelling, the goods have to be unpacked from the shipper's carton. Each bottle of BIO alcoholic beverages is labelled and then placed in a mono carton [the statutory labelling is done on the mono cartons as well], which is then put in another shipper's carton. Both the mono carton and the shipper's carton protect products from breakage during transit in Indian road conditions.

4. It has also been informed that in the past, there was practice of allowing the activity of putting of the mono carton under Section 65 of the Customs Act by some field formations. Section 65 of the Customs Act allows for manufacture and other operations in a bonded warehouse. In the case under consideration, there is no resultant product, distinct from the BIO alcoholic beverages that arise due to putting of the mono-carton. Thus, the activity of putting a mono carton cannot be considered as processing and hence cannot be allowed under section 65 of the Customs Act. It is also not the policy intent to allow the extended warehousing

benefits available under section 61 for units operating under section 65, for activities such as placement of non-cartons over BIO alcoholic beverages.

5. Clause [b] of section 64 allows the owner of the warehoused goods to deal with the containers in such manner as may be necessary to prevent loss or deterioration or damage to the goods. Since the original shipper's carton in which the goods are imported has to be removed to comply with the statutory labelling requirements and thereafter, the goods have to be packed in the mono carton and an outer carton which enable safe transport, these activities are permissible in both public and private bonded warehouses under clause [b] of section 64 of the Customs Act.

6. All the members of the Regional Advisory Committee, Trade and Industry Associations are requested to circulate the Public Notice among their constituent members for implementation and guidance.

7. Action to be taken in terms of decisions taken in this Public Notice should be considered as Standing Order for the purpose of officers and staff.

8. Any difficulty, experienced in the implementation, may be brought to the notice of the undersigned.



(S.FAHEEM AHMED)
PRINCIPAL COMMISSIONER

To

All the Importers / Exporters / Customs Brokers Agencies / Customs Brokers Licensees / Customs Brokers Associations under the jurisdiction of Customs Commissionerate (Preventive), Vijayawada through the Additional / Joint Commissioner of Customs, Krishnapatnam Custom House / Kakinada Custom House and the Deputy / Assistant Commissioner of Customs, ICD, Marripalem.

1. Copy submitted to the Chief Commissioner of Customs and Central Tax, Visakhapatnam zone, GST Bhavan, Port Area, Visakhapatnam – 530035 for information.

Copy to :

1. The Additional Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, MUTHUKURU-524344 S.P.S.R Nellore District for information with a direction to give wide publicity among the exporters under the jurisdiction of

KPCH.

2. The Joint Commissioner of Customs, Kakinada Custom House, Port Road, Kakinada – 533007, East Godavari District for information with a direction to give wide publicity among the exporters under the jurisdiction of KKDCH.
3. The Deputy / Assistant Commissioner of Customs, ICD MARRIPALEM – 522233, Guntur District for information with a direction to give wide publicity among the exporters under their jurisdiction.
4. The Deputy / Assistant Commissioner of Customs, Customs Division, Visakhapatnam / Kakinada / Vijayawada / Tirupati for information.
5. The Deputy / Assistant Commissioner of Customs, Hqrs. Trade Facilitation Centre, Hqrs.office, CC(P), Vijayawada for information.
6. Copy to Superintendent (Computers), CPC, Hqrs.office, Vijayawada for display on CPC, Vijayawada website www.apcustoms.gov.in
7. Copy to M/s Krishnapatnam Port Company Ltd., (KPCL) the custodian / Custom Cargo Service Provider of Krishnapatnam Port, Muthukur, SPSR Nellore District (Through the Additional Commissioner of Customs, Custom House, Krishnapatnam) for information.
8. Copy to M/s Kakinada Seaports Ltd.,(KSPL) the custodian / Custom Cargo Service Provider of Kakinada Port, Kakinada (Through the Joint Commissioner of Customs, Custom House, Kakinada) for information.
9. Copy to M/s Leap International Private Ltd, the custodian / Custom Cargo Service Provider of ICD MARRIPALEM, Guntur (Through the Deputy / Assistant Commissioner of Customs, ICD, MARRIPALEM, Guntur) for information.
10. Copy to the Notice Board.