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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  
 55-17-3, C-14, 2nd Floor, Road No.2, Industrial Estate, Autonagar  
 विजयवाड़ा - 520 007 Vijayawada - 520 007

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

Date: 08.04.2020

**PUBLIC NOTICE NO.15/2020-Cus**

**Sub.: Measure to facilitate trade during the lockdown period - section 143AA of the Customs Act, 1962 - reg.**

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 to the Board's Circular No. 17/2020-Customs Dated 03.04.2020, on the above subject. Board has received representations from the field formations about difficulty being faced by importers/ exporters and their authorized Customs Brokers, during the ongoing lockdown period announced by the Government to prevent the spread of COVID-19 pandemic in the country, in obtaining notarized stamp papers for furnishing bonds required by Customs in certain situations during the assessment and clearance of goods. The measures taken by the Government to prevent the said pandemic are at present in force for a period of 21 days w.e.f 25.03.2020 i.e. till 14.04.2020.

2. In light of the unprecedented situation caused due to COVID-19 pandemic, Board has decided to take certain measures for a temporary period in terms of section 143AA of the Customs Act, 1962 with a view to expedite Customs clearance of goods and for maintaining balance between Customs control and facilitation of legitimate trade.

3. In this regard, Board has approved relaxation of the requirement to submit bonds prescribed under section 18, section 59 and section 143, and under notifications issued in terms of section 25 of the Customs Act, 1962, subject to compliance of conditions as listed below in this Circular.

While the above-referred lockdown is presently in force till 14.04.2020, considering that the importer/ exporter may find it difficult to comply with requirement of furnishing bond for some more time thereafter till the situation normalizes, the said relaxation shall be available up to 30.04.2020. This relaxation shall however be subject to review by the Board at the end of the lockdown period i.e. 14.04.2020.

In the period up to 30.04.2020, Customs field formations may accept request for submission of an undertaking from the importer/exporter in lieu of a bond prescribed under the above-mentioned provisions. This relaxation will apply to the following categories of the importers/exporters:

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- a. Government/Public Sector Undertakings (Central/State/UT Govts. or Administrations and their undertakings)
  - b. Manufacturer/Actual User importer
  - c. Authorised Economic Operators
  - d. Status holder
  - e. All importers availing warehouse facility in terms of section 59 of the Customs Act, 1962

Each such relaxation, where requested, should comply with the following conditions:

- i. The content of the undertaking should, to the extent possible, be same as the content of the prescribed bond.
  - ii. The undertaking should be duly signed by the IEC holder concerned on their business letter head and submitted by the registered email ID of the IEC holder or their authorised Customs Broker.
  - iii. The undertaking should include a commitment from the IEC holder to submit the proper bond in prescribed format on notarised stamp paper etc. on or before 07.05.2020.
  - iv. The undertaking will not be treated as a substitute for security, wherever mandated.
  - v. The security, where required, shall be furnished in the nature and manner as deemed fit by the proper officer. Board's instructions issued from time to time regarding such security in specific cases should be kept in view in this regard.
  - vi. In case of warehoused goods, any subsequent movement of goods to another warehouse under section 67 of the Customs Act, 1962, shall be allowed only to manufacturer/actual user importer or AEO or Status holders. For requests related to change of ownership after warehousing, the facility shall be considered only in cases where the prospective buyer is either manufacturer/actual user importer or AEO or Status holder.
4. Such relaxation from submitting a bond may also be considered on case to case basis for any other importer and exporter who requests for the same, with such additional safeguards over and above those listed in this Circular, as deemed fit by the jurisdictional Commissioner to safeguard revenue and ensure compliance of the statutory provisions.
5. Importers /Exporters availing this facility shall ensure that the undertaking furnished in lieu of bond is duly replaced with a proper bond before the stipulated period i.e. 07.05.2020. Customs field formations shall maintain a record of all cases of relaxation allowed by them.
6. 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.
7. Difficulties faced, if any, may be brought immediately to the notice of the undersigned.

  
(Dr. K.VENKAT RAM REDDY)  
COMMISSIONER

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

Copy submitted to the Chief Commissioner of Customs & Central Tax, Visakhapatnam Zone, GST Bhavan, Port Area, Visakhapatnam - 530 035 ... for information.

Bhavan, Port Area, Visakhapatnam – 530 035 ... for information.

**Copy to :**

1. The Principal Commissioner of Customs, Custom House, Port Area, Visakhapatnam – 530 035 ... for information.
2. The Principal Commissioner / Commissioner of Central Tax, Tirupati, Guntur and Visakhapatnam Commissionerates ... for information.
3. The Additional Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, **MUTHUKURU – 524 344** S. P. S.R. Nellore District for information with a direction to give wide publicity among the exporters under the jurisdiction KPCH.
4. The Additional Commissioner of Customs, Kakinada Custom House, Port Road, **Kakinada – 533 007**, East Godavari District... for information with a direction to give wide publicity among the exporters under the jurisdiction KKDCH.
5. The Assistant Commissioner of Customs, ICD, **Marripalem – 522 233**, Guntur District ... for information with a direction to give wide publicity among the exporters under their jurisdiction.
6. The Assistant Commissioner of Customs, ICD, **Reddypalem**, Guntur District ... for information with a direction to give wide publicity among the exporters under their jurisdiction.
7. The Deputy / Assistant Commissioners of Customs, Customs Divisions, **Visakhapatnam, Kakinada and Tirupati** ... for information.
8. Copy to Webmasters for display on KPCL/KSPL/GCT websites.
9. Copy to M/s. Krishnapatnam Port Company Limited (KPCL), the Custodian / Custom Cargo Service Provider of Krishnapatnam Port , Muthukur , SPSR Nellore District (Though the Additional Commissioner of Customs, Custom House, Krishnapatnam) ... for information.
10. Copy to M/s. Kakinada Sea Ports Limited, the Custodian / Custom Cargo Service Provider of Kakinada Port, Kakinada (Though the Additional Commissioner of Customs, Custom House, Kakinada) ... for information.
11. Copy to M/s. Leap International Private Limited , the Custodian / Custom Cargo Service Provider of ICD, Marripalem, Guntur (Though Assistant Commissioner of Customs, ICD, Marripalem, Guntur) ... for information.
12. Copy to The Chief General Manager, M/s Container Corporation of India Ltd., Regional Office, 601-603, 6<sup>th</sup> Floor, Navketan, Opp.Clock Tower, S.D. Road, SECUNDERABAD – 500 003.. (Though Assistant Commissioner of Customs, ICD, Reddypalem, Guntur ) ... for information.
13. Copy to Superintendent (Computers), CC(P), Hqrs. Office, Vijayawada for display on CPC, Vijayawada website [www.apcustoms.gov.in](http://www.apcustoms.gov.in).
14. Notice Board