

C2-66386/04/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated: 12.04.05

CIRCULAR.NO.6/2005

Sub:- KGST Act 1963 – checking of goods in transit customs – sealed export containers at the boarder sales tax check post – reg.

Ref :- 1. Circular No.16/00 dt.29.06.00 of the CCT
2. Lr.dt.16.11.04 of the Addl.Commissioner of Customs & Central Excise Sri.John.K.Joseph

Additional Commissioner of Customs and Central Excise has brought to the notice of this office that exporters are facing hardship when the customs sealed containers bound for export are broken open and checked at the checkpoints.

In the case of export Cargo stuffed in container, a One Time Lock (OTL) is affixed in the presence of customs officials concerned. The customs officials at the other end could accept the container for export only if the OTL is in place, untampered and the seal numbers tally with the numbers mentioned on the shipping bill. Inspection of goods in such containers in checkpoints interfered with the seal (OTL) of customs authorities on the containers, and nullify the safety measure adopted by customs. So, the customs and Central Excise Department has come up with a suggestion that whenever the checkpoint authorities consider it necessary to check the contents in a container and propose to break open the One Time Lock etc., the checkpoint authority can carry out the check in the present of an officer of the customs Department and that Department could depute an officer to checkpoint to witness the checking upon requisition issued by the checkpoint authority through the transporter or otherwise. This will enable the Customs and Central Excise Department to reaffix the One Time Lock, at the Check post itself after verification and proceed with the transport safely.

The issue has been examined. It is found that the suggestion put forth by the Central Excise & Customs authorities takes care of the interests of all concerned. Accordingly the following instructions are issued.

Whenever it is found necessary to physically verify the contents in a container which has been verified and sealed by authorities of the Central Excise or Customs Department the check post authorities or the

Intelligence Squads are hereby instructed, first to give notice to the person in charge of the vehicle, or driver intimating the intention to carry out physical verification of the contents by break opening the One Time Lock and insist the personal presence of an officer of the Central Excise and Customs Department who has jurisdiction over the area. Physical verification of the contents by opening the OTL need be done thereafter in the presence of the officer only. If for any reason or in any circumstances, the personal presence of an officer of the Central Excise & Customs Department is not available despite such notice, the verification can be done after intimation to the Deputy Commissioner of the district.

Deputy Commissioner shall acknowledge receipt of this circular and obtain acknowledgement from their subordinates.

Sd/-
COMMISSIONER