



कार्यालय सीमा शुल्क आयुक्त (निर्यात)
OFFICE OF THE COMMISSIONER OF CUSTOMS (AIR CARGO EXPORT)
नवीन सीमा शुल्क भवन, निकट इन्दिरा गांधी अन्तर्राष्ट्रीय हवाई अड्डा, नई दिल्ली-110037
NEW CUSTOM HOUSE, NEAR IGI AIRPORT, NEW DELHI-110037

F.No VIII/ACE/SIIB/48/PN/2018

Date: 24.08.2018

PUBLIC NOTICE NO. 22/2018

Attention of the importers/exporters/Courier Agencies as well as the Custodians handling express shipments is invited to Regulation 12(1)(v) of the Courier Import and Export Regulations, 2010 and the Circular No. 2/2018- Cus dated 12th January, 2018 regarding obtaining of authorization and proof of delivery as per the KYC requirement for identification of the consignees. As per the extant provisions, for all consignments cleared under CBE XII, authorization from the consignee has to be obtained at the time of delivery of the consignment as per Regulation 12(1)(i) of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010. Such authorization and proof of delivery along with identification documents, as required under KYC norms, for identification of clients, are required to be maintained by the Courier Agencies. The Courier Agencies are required to undertake due diligence to ensure that the consignees are available at the addresses declared on the documents filed for clearance of shipments. Further, the Courier Agencies are also required to obtain proof of delivery from the consignees and maintain the same for a period of five years for audit by the Customs officers.

2. Instances have come to notice where the Courier Agencies have not been maintaining the records relating to authorization and address details of the shipments where the consignment was actually delivered.

3. Accordingly, in exercise of the powers conferred under Rule 12(1)(ix) of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, the following procedure is being prescribed which needs to be scrupulously

followed by all the Courier Agencies who are filing CBE XII for the import of Gifts exempted under Notification No. 77/2017- Cus, dated as amended-

4. The authorized courier shall file authorizations and KYC along with proof of delivery/address at which the parcel was delivered in respect of all the consignments which due by the customs cleared up to the 15th of each month, before the last working day of same month. Similarly, in respect of clearance from 15th of the month till the end of the month, the authorizations along with proof of delivery/address at which the parcel was delivered, shall be filed before the 15th day of next month. The documents shall be filed in the office the DC (SIIB).

5. The consignments so cleared by each authorized courier would be liable for satisfy in respect of KYC, proof of delivery, every month. In case of failure to submit documents on above, by the stipulated date, it would be considered that the parcels were not bona fide gifts and the Courier Agency will be liable to pay the applicable customs duty on the goods so cleared by availing the exemption and the DC/AC SIIB shall take necessary action to recover the duty. In case of continuous failure/ violation of instructions regarding submission of authorizations, DC/AC, SIIB shall furnish a report to Commissioner, ACE to initiate action for suspension/cancellation of license of the Authorized Courier.

6. This P.N. came into force from 01.09.2018

7. This issues with the approval of Commissioner of Customs, Air Cargo Exports

Anchita Pandoh

31.08.2018

(Dr. Anchita Pandoh)

Deputy Commissioner(SIIB)

ACC, Export