

F. No.450/202/2021-Cus- IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No.227B, North Block,
New Delhi, dated the 29th of July, 2022.

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),

All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,

All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),

All Principal Director Generals/Director Generals under CBIC.

Madam/Sir,

Subject: Extension of Customs clearances beyond normal working hours in Inland Container Depot(s)- reg.

As a measure of trade facilitation and the ease of doing business, the CBIC has been enabling the facility of 24x7 Customs clearance across numerous sea ports and air cargo complexes across the country. Presently, this facility is available at 20 sea ports and 17 airports.

2. Board is in receipt of representations from the trade for extension of the facility of 24x7 Customs clearance to ICDs across the country, so as to cater to the requirements of the trade. The matter has been duly examined.

3. Since the requirements from members of the trade and the local circumstances may vary from place to place, Board hereby advises all the Pr. Chief / Chief Commissioners, having jurisdictions over Inland Container Depots (ICDs) to consider having the ICDs within their jurisdictions designated with extended facility of Customs clearance beyond normal working hours in any of the following ways, namely :-

(a) The facility of Customs clearance may be made available on a 24x7 basis, similar to the current Board guidelines for Sea Ports and Air Cargos/Airports;

(b) The facility of Customs clearance may be extended on all seven (7) days of the week (including holidays), with stipulated timings (say from 9 :30 AM to 6 :00 PM);

(c) The facility of Customs clearance may be extended beyond normal working hours for specified days in a week and with specified timings.

The decision to designate an ICD in any manner under para 3(a), 3 (b) or 3(c) above, based on location requirement and resources availability, could be for specified imports viz. goods covered by 'facilitated' Bills of Entry only, or specified exports viz. reefer containers with perishable/ temperature sensitive export goods sealed in the presence of Customs officials only or goods exported under free Shipping Bills only, or for all the three categories mentioned.

4. For such purpose, the various relevant aspects should be considered, which include, requests from the trade associations, volume of regular imports and exports, nature of import/export commodities, participation of other agencies or entities concerned/involved, importers-exporters, customs brokers. The consultation with custodians be made in relation to arrangements to be made by them for such purposes. If the ICD is not working with waiver of cost recovery charges, it must agree on the aspect of cost recovery charges as well in a proper manner.

5. Once a decision to designate an ICD with facility of extended Customs clearances as above is made, the Zone must ensure adequate resources to provide the extended facility. Such decision must also be publicized through issuance of holistic Public Notices and appropriate Standing Orders. The Board is to be also informed via email at uscus4.dor@gov.in.

6. Any difficulty in the implementation of this Circular may be brought to the notice of the Board .

7. Hindi version follows.

Yours faithfully,



(Ananth Rathakrishnan)

Deputy Secretary to the Government of India

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