

Transportation of Goods (Through Foreign Territory), Regulations, 2020.

Notification 16/2020-Customs (N.T.), Dated 21st February, 2020

G.S.R. (E) In exercise of the powers conferred by section 157 read with section 56 of the Customs Act, 1962 (52 of 1962), and in supersession of the Transportation of Goods (Through Foreign Territory) Regulations, 1965, except as respects things done before such supersession, the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely: -

1. **Short title and commencement.** - (1) These regulations may be called the Transportation of Goods (Through Foreign Territory), Regulations, 2020.

(2) They shall come into force on the day of their publication in the official gazette.

2. **Application.** - These regulations shall apply to the movement of goods, -

- (i) under the Agreement on the Use of Chattogram and Mongla Ports for Movement of Goods to and from India between the People's Republic of Bangladesh and the Republic of India (hereinafter referred to as 'ACMP');
- (ii) under the Protocol on Inland Water Transit and Trade between the People's Republic of Bangladesh and the Republic of India (herein after referred to as 'PIWTT');
Provided that the regulations shall not apply to the movement of export-import cargo between India and Bangladesh or export to third countries under the PIWTT; and
- (iii) from one part of India to another through a land route which lies partly over the territory of a foreign country, not being a movement covered under (i) and (ii) above.

3. **Documentation.** - For the movement of the goods under these regulations, the consignor of the goods or the carrier of the goods or their authorised agent shall, at the customs station of exit in India, -

(i) file a Customs Transit Declaration, -

(a) in Annexure 'A', for movements under clause (i) of regulation 2;

(b) in Annexure 'B' for movements under clauses (ii) and (iii) of regulation 2; and

(ii) execute a bond, for the value of the goods, to ensure safe transportation of the goods up to the destination declared in the Customs Transit Declaration, as per Annexure 'C'.

4. **Approval of Customs Transit Declaration.** - Upon the compliance of Regulation 3, by the consigner of the goods or the carrier of the goods or their authorized agent, the proper officer shall approve the Customs Transit Declaration.

5. **Permission to load goods.** - No person-in-charge of a conveyance shall allow the loading of goods under these regulations unless the Customs Transit Declaration relating to such goods has been approved by the proper officer.

6. **Permission for transshipment** – Where pursuant to the approval, goods have been loaded on the conveyance, the proper officer shall, -

(a) ensure that the cargo is sealed securely with a customs one-time-lock:

Provided that the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may having regard to the nature of goods or manner of transport, permit the movement of goods under these regulations without affixing a customs one-time-lock;

(b) endorse the Customs Transit Declaration with the one-time-lock number.

7. Arrival at the customs station of re-entry- (1) The proper officer at the customs station of re-entry shall check the intactness of the customs one-time-lock affixed at the customs station of exit and if the one-time-lock is found intact, he shall endorse the Customs Transit Declaration and allow clearance of the goods.

(2) In case the customs one-time-lock affixed at the customs station of exit is not found intact, the proper officer shall make due verification of the goods to check whether the goods are in accordance with the Customs Transit Declaration and upon being satisfied that there is no irregularity, he shall endorse the Customs Transit Declaration and allow clearance of the goods.

(3) In case the goods are not in accordance with the Customs Transit Declaration, the proper officer shall inform the customs station of exit about the irregularity for further action.

(4) The consignor of the goods or the carrier of the goods or their authorised agent shall submit copy of the Customs Transit Declaration duly endorsed by the proper officer at the customs station of re-entry in India, to the customs officer at the customs station of exit in India, as a proof of due arrival of the goods at the customs station of re-entry to India, within three months of the departure from the customs station of exit, which may be extended by a further period not exceeding six months by the proper officer.

(5) The customs officer at the customs station of exit in India shall after receipt of the duly endorsed Customs Transit Declaration as provided under sub-regulation (4), credit or close the bond, as the case may be, unless the said endorsement indicates that the goods have not arrived into India as per the Customs Transit Declaration.

(6) Notwithstanding the above, where the customs officer at the customs station of re-entry in India makes an electronic entry accessible to the customs station of exit regarding the due arrival of the goods, the endorsed Customs Transit Declaration as per sub-regulation (4) shall not be required to be submitted.

CUSTOMS TRANSIT DECLARATION (CTD)

(see clause (i)(a) of regulation 3 of Transportation of Goods (Through Foreign Territory), Regulations, 2020)

Part A						
<i>To be filed by the consignor of the goods or the carrier of the goods or their authorised agent</i>						
Name of the consignor and address Telephone No. Email-id GSTIN (if applicable)						
Name of consignee and address Telephone No. Email-id						
Port of exit in India						
Port of entry into Bangladesh						
Port of exit in Bangladesh						
Port of re-entry into India						
Details of goods						
Container nos./ truck no.	Marks and serial nos. of packages/ distinguishing marks for over-dimensional cargo.	Description of goods	H.S code	Quantity (with units)	gross weight	C.I.F Value (in INR/BD Taka)
I/We declare that the goods entered herein are for India through Bangladesh and shall not be diverted or retained in Bangladesh.						
I/We declare that all the entries made herein above are true and correct to the best of my/our knowledge and belief.						
(Signature of consignor/ authorised agent/ authorized transport operator along with seal.)						
Part B						
<i>(to be filled by the customs officer at the port of exit in India)</i>						
Seal no of OTL(s) affixed (if any):						
Allowed further movement to the port of entry in Bangladesh.						
(Signature and stamp of the Customs Officer)						
Part C						
<i>(to be filled by the customs officer at the port of entry in Bangladesh)</i>						
Serial no. of the electronic lock & seal (s):						
Registration No. of Vehicle (s)/ truck(s):						
Allowed further movement to the port of exit in Bangladesh.						
(Signature and stamp of the Customs Officer)						
Part D						
<i>(to be filled by the customs officer at the port of exit in Bangladesh)</i>						
Allowed to exit Bangladesh.						
(Signature and stamp of the Customs Officer)						
Part E						
<i>To be filled by the customs officer at the port of re-entry in India</i>						
<i>(strike whichever is not applicable)</i>						
OTL affixed by the Customs officer at the port of exit in India as per Part B above found intact.			OTL affixed by the Customs officer at the port of exit in India as per Part B above NOT found intact. Goods examined and found to be as per declaration or Goods examined and not found to be as per declaration and necessary action initiated.			
(Signature and stamp of the Customs Officer)			(Signature and stamp of the Customs Officer)			

CUSTOMS TRANSIT DECLARATION (CTD)

(see clause (i)(b) of regulation 3 of Transportation of Goods (Through Foreign Territory), Regulations, 2020)

Part A						
<i>To be filed by the consignor of the goods or the carrier of the goods or their authorised agent</i>						
Name of the consignor and address Telephone No. Email-id GSTIN (if applicable)						
Name of consignee and address Telephone No. Email-id						
Customs station of exit in India						
Customs station of entry into _____ (please indicate name of foreign country)						
Customs station of exit in _____ (please indicate name of foreign country)						
Customs Station of re-entry into India						
Details of goods						
Container nos./ truck no. / vessel no.	Marks and serial nos. of packages/ distinguishing marks for over- dimensional cargo.	Description of goods	H.S code	Quantity (with units)	gross weight	C.I.F Value (in INR)
I/We declare that the goods entered herein are for India through the territory of _____ (please mention name of foreign country) and shall not be diverted or retained in _____ (please mention name of foreign country).						
I/We declare that all the entries made herein above are true and correct to the best of my/our knowledge and belief.						
(Signature of consignor/ authorised agent/ authorized transport operator along with seal.)						
Part B						
<i>(to be filled by the customs officer at the customs station of exit in India)</i>						
Seal no of OTL(s) affixed (if any):						
Allowed further movement to the port of entry in (please mention name of foreign country).						
(Signature and stamp of the Customs Officer)						
Part C						
<i>To be filled by the customs officer at the customs station of re-entry in India</i>						
<i>(strike whichever is not applicable)</i>						
OTL affixed by the customs officer at the port of exit in India as per Part B above found intact.			OTL affixed by the customs officer at the port of exit in India as per Part B above NOT found intact.			
			Goods examined and found to be as per declaration or			
			Goods examined and not and found to be as per declaration and necessary action initiated.			
(Signature and stamp of the customs officer)			(Signature and stamp of the customs officer)			

Bond
(Single/General)

(see regulation 3(ii) of Transportation of Goods (Through Foreign Territory), Regulations, 2020)

KNOW ALL MEN BY THESE PRESENTS THAT WE M/s _____ having our office located at _____ hereinafter referred to as the “obligor”, (which expression shall include our successors, heirs, executors, administrators and legal representatives) hereby jointly and severally bind ourselves to the President of India hereinafter referred to as the “President” (which expression shall include his successors and assigns) in the sum of Rs. _____ (Please fill amount in words) to be paid to the President, for which payment well and truly to be made, we bind ourselves, our successors, heirs, executors, administrators and legal representatives firmly by these presents.

Sealed with our seal(s) this _____ day of _____ 20_____.

AND WHEREAS the obligors have been permitted by the proper officer to execute transport operation under the Transportation of Goods (Through Foreign Territory), Regulations, 2020 (hereinafter referred to as, “the regulations”).

AND WHEREAS the Assistant/ Deputy Commissioner of Customs have given permission to enter into a bond for the purpose of undertaking transport of goods under the regulations.

NOW THE CONDITIONS of the above written bond is such that, if we:

- (1) comply with all the provisions of the Customs Act 1962 (hereinafter referred to as the Act) the rules and regulations made thereunder in respect of such goods;
- (2) pay in the event of our failure to discharge our obligation, the full amount of duty chargeable on account of such goods together with their interest, fine and penalties payable under the said Act, in respect of such goods;
- (3) comply with the provisions of Foreign Trade (Development and Regulation) Act, 1992 and Foreign Exchange Management Act 1999 and any other law for the time being in force.

Then the above written bond shall be void and of no effect otherwise the same shall remain in full force and virtue.

IN THE WITNESS WHEREOF, the obligor has herein, set and subscribed his hands and seals the day, month and year first above written.

SIGNED AND DELIVERED by or on behalf of the obligor at _____ (place) in the presence of:

(Obligor)

Witness:

Name and Signature

Address

Occupation

- 1.
- 2.

Accepted by me this ____ day of _____ 20____, for and on behalf of the President of India.

(Assistant/Deputy Commissioner)

Signature and date

Name:

Schedule to the Bond
(In case of General Bond)

Customs Transit Declaration No. and date	Value of the goods in INR	Debit (the value of goods)	Credit	Balance of bond value	Remarks	Signature of the officer along with full name and designation
(1)	(2)	(3)	(4)	(5)	(6)	(7)