

**F.No. 550/02/2018-LC**  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 Central Board of Indirect Taxes & Customs

North Block, New Delhi  
 Dated 2<sup>nd</sup> November 2018

To,  
 The Principal Chief Commissioner/Chief Commissioner of Customs  
 The Principal Commissioners /Commissioner of Customs

Madam/Sir,

**Subject: Procedure for a Pilot on Transshipment of Export Cargo from Bangladesh to third countries through Land Customs Stations (LCSs) to Kolkata Port / Airport, in containers or closed bodied trucks – Reg.**

References have been received from trade and industry for permitting transit of export cargo from Petrapole to Kolkata Port and Nhavasheva Ports / Kolkata Airport for better cargo evacuation and to improve logistics efficiency of the region.

2. The matter has been examined. Section 54 of the Customs Act, 1962 allows for transshipment of goods through India, for which the Board is empowered to prescribe a form - “Bill of Transshipment” and a procedure. Before prescribing the procedure by way of a Regulation, it has been decided that a Pilot Program will be initiated for a period of six months, to gain experience and obtain feedback from industry, so as to build a Regulation which is facilitative as well as include safeguards against any cargo diversion.

3. The facility shall be available from the following LCSs and ports/Air Cargo complexes w.e.f. 5<sup>th</sup> November 2018:

Sl. No.	Name of LCSs	Name of port/ air cargo
1	LCS Petrapole	i. Kolkata Port ii. Air Cargo complex, Kolkata
2	(i) LCS Petrapole (ii) LCS Gede/Ranaghat	By rail to Nhavasheva port

4. The following procedure is being prescribed for allowing the transshipment:

(i) A Bill of Transshipment ( **Annexure-A**) in respect of goods (being transported by road in a close bodied truck or as containerized cargo) brought to the LCS intended to be transshipped to Port/ Air cargo for export to third countries, shall be filed at the LCS by the Shipping Line or

Airline or their authorised representative;

(ii) the Bill of Transshipment in respect of goods (being transported by rail in a closed wagon or as containerized cargo) brought to the LCS and intended to be transshipped to the Port/ air cargo for export to third countries, shall be filed by the Shipping Line or Airline or their authorised representative at the LCS;

(iii) the shipping line or airline intending to carry the cargo to be transshipped will be at liberty to authorize a Customs Broker for filing the Bill of Transshipment;

(iv) The Import Report filed by the transporter (for goods moving by road or rail) shall specify the Port/ air cargo through which the cargo is meant to be transshipped and state the destination port or airport of discharge. No cargo meant for discharge in India is permitted to be brought in the same truck/container/wagon, carrying the transshipment cargo;

(v) the Bill of Transshipment shall be presented in triplicate to the proper officer (Superintendent of Customs) for permission;

(vi) While presenting the Bill of Transshipment, the authorised representative of the shipping line or Airline shall produce an Electronic Cargo Tracking System (ECTS) seal for sealing the closed body truck or container, as the case may be. The seal number shall be declared on the Bill of Transshipment;

(vii) The ECTS seal shall be procured by the shipping line or airline or the authorised customs broker at their own cost. Presently, the ECTS services are being offered by M/s Transecur Telematics Private Limited ([www.transecur.com](http://www.transecur.com)) under ADB's Pilot Program for monitoring of traffic in transit of Nepal;

(viii) The Bill of Transshipment shall be accompanied by a Bond (**Annexure-B**) for an amount equivalent to twice the value of the goods, which may be specific to the consignment or a general bond; there shall be no need for the proper officer to obtain any security or surety;

(ix) Upon the proper officer (Superintendent) permitting transshipment, the goods may be unloaded from the Bangladeshi vehicle and loaded on to an Indian Truck under customs supervision. However, if the cargo is brought to the LCS by an Indian truck, then the same vehicle may be allowed to carry the cargo to the port or airport. In case of movement by rail, the same shall be undertaken by CONCOR;

(x) The original of the Bill of Transshipment shall be retained by the LCS while the duplicate copy (transference copy) shall be carried with the cargo by the driver in a sealed envelope to the Kolkata Port / Airport. The triplicate copy shall be retained by the authorised representative of the shipping line or airline.

(xi) Upon reaching the Port of Loading (Airport / Port), the transference copy of Bill of Transshipment shall be submitted by the person-in-charge of the conveyance to the proper officer of Customs; the proper officer shall check the ECTS web application for seal integrity and if there is no alert regarding unauthorized unsealing, the ECTS seal shall be removed and

returned to the person-in-charge of the conveyance.

(xii) The Proper Officer shall permit the goods to be loaded on board the aircraft or vessel, as the case may be, by recording his order on the Bill of Transshipment;

(xiii) The details of the Sea or Air manifest (export manifest) shall be recorded on the Bill of Transshipment as well as uploaded on the ECTS web application upon which a “Trip Report” will be generated at the Port or Airport and LCS for record. The Transshipment Bond can then be duly credited or cancelled, as the case may be. There will be no need for a physical copy of the Bill of Transshipment to be sent to the LCS.

(xiv) In case the trip report indicates any unauthorized un-sealing, the matter shall be brought to the notice of the Deputy/Assistant Commissioner/Superintendent of Customs for action as appropriate.

5. Difficulties, if any, faced in the implementation of this circular should be brought to the notice of the Board.

6. Hindi version follows.

(Temsunaro Jamir)  
Joint Commissioner (ICD)

**Annexure-A****BILL OF TRANSHIPMENT**

<b>Part A</b> ( to be filled by Shipping line/Airline or their Authorised representative)					
Name of shipping line/Airline filing the Bill of Transshipment					
Name and Address of exporter in Bangladesh					
Name, address & Country of Overseas Consignee					
Land Customs Station of entry into India					
Customs Station of exit from India					
Vehicle Number on which goods will transit India ( if applicable)					
Name and Mobile number of the driver ( if applicable)					
Container Number, if applicable					
<b>Details of goods</b>					
Sl. No. Marks & serial Nos.	Description of Goods	H.S code	Quantity (in pcs) or weight, as relevant	Gross weight	CIF Value in INR
<p>I / We declare that the goods entered herein are for transit through India and shall not be diverted en-route to India or retained in India. I/We undertake to bear the cost of electronic cargo tracking system for the above trip. I / We further declare that all the entries made herein above are true and correct to the best of my / our knowledge.</p>					
Signature of Shipping line/Airline or their Authorised representative					
<b>Part B</b> ( to be filled by the Customs officer at the LCS)					
Bill of Transshipment number					
ECTS seal No.					
I verify that the aforesaid container/Truck has been sealed with ECTS seal by me.					
Signature / name of officer / designation / stamp / date					
<b>Part C</b> ( to be filled by the Customs officer at the port/ Airport)					
Manifest details:	<p>I certify that the cargo has reached from _____ LCS (India) to _____ port/air cargo, as per trip report of the ECTS without any alert of unauthorized un-sealing.</p>				
Signature / name of officer / designation / stamp / date					

**Bond  
(Single/General)**

*(To be executed for Transshipment of Export Cargo from Bangladesh to third countries)*

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\_\_\_\_\_.

WHERE As the obligors have been permitted by the proper officer to execute transshipment  
operation of Export Cargo from Bangladesh to third countries through specified Customs  
stations.

AND WHEREAS the Assistant/ Deputy Commissioner of Customs have given permission to  
enter into a Bond for the purpose Section 54 of the Customs Act 1962 (hereinafter referred to as  
the “Act”), in respect of such transshipment.

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

- (1) comply with all the provisions of 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;
- 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)*

<b>Bill of Transhipment No. and date</b>	<b>Value of the goods in INR</b>	<b>Debit (twice the value of goods)</b>	<b>Credit</b>	<b>Balance of bond value</b>	<b>Remarks</b>	<b>Signature of the officer along with full name and designation</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)