

F. No.450/179/2021-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 24<sup>th</sup> of September, 2021.

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 Commissioners/ Commissioners of Customs & Central tax,  
All Principal Director Generals/Director Generals under CBIC.

Madam/Sir,

**Subject: Easing container availability for export cargo - reg.**

Kind attention is invited to para 4 of Board's Circular No.83/1998-Customs dated 05.11.1998 issued in connection with exemption to containers of durable nature in terms of Notification No. 104/1994-Customs dated 16.03.1994, as amended. This notification inter-alia specifies that in any particular case, the initial period of re-exporting said type of containers imported within 6 months can be extended by the Assistant Commissioner on sufficient cause being shown.

2. The Circular No. 83/1998-Customs has the provision –“*The Assistant Commissioner may grant an extension beyond 6 months upto further 3 months for the reasons to be recorded in writing*”.
3. As a temporary measure to ease containers available presently for export of containerised cargo and with aim of promoting export of laden marine containers, it is guided that, where the initial period of 6 months is till on or before 31.03.2022, the above provision of the Circular may also be applied on receiving intimation before expiry of initial period of 6 months from the concerned importer that the container shall be re-exported in laden condition within the next 3 months.
4. Any difficulty in this regard may be informed to Board.
5. Hindi version follows.

Yours faithfully,

  
(Ananth Rathakrishnan)  
Deputy Secretary (Customs)