

3. Categories of goods allowed export through courier:

3.1 As in the case of imports, all goods are allowed to be exported through courier except for the following excluded categories:

- (a) Goods attracting any duty on exports;
- (b) Goods exported under export promotion schemes, such as Drawback, DEEC, EPCG etc.;
- (c) Goods where the value of the consignment is above Rs.25,000/- and transaction in foreign exchange is involved (the limit of Rs.25,000/- does not apply where the G.R. waiver or specific permission has been obtained from the RBI).

6. Procedural formalities for clearance of export goods:

6.1 In case of export goods, the Authorised Courier files Courier Shipping Bills with the proper officer of Customs at the airport or LCS before departure of flight or other mode of transport, as the case may be. Different Forms have been prescribed for export of documents and other goods. The Authorised Courier is required to present the export goods to the proper officer for inspection, examination and assessment.

6.2 For certain categories of export goods, a regular Shipping Bill, as prescribed in the Shipping Bill and Bill of Export (Form) Regulations, 1991 is required to be filed. Such Shipping Bills are processed at the Air Cargo Complex or the EOUs or STP or EHTP and thereafter with the permission of Customs, the goods are handed over to a courier agency for onward dispatch. The goods to which this procedure applies are:

- a. Goods originating from EOUs/STPs/EHTP,
- b. Goods exported under DEEC, EPCG and Drawback schemes, and
- c. Goods which require a licence for export under the Foreign Trade (Development and Regulation) Act, 1992.

6.3 Under courier Regulations for electronic mode, the forms for filing Customs declarations for export goods are

- (a) Courier Shipping Bill-III (CSB-III) for documents in Form G and
- (b) Courier Shipping Bill-IV (CSB-IV) for goods in Form H.

7. Examination norms for goods imported or exported by courier:

7.1 The following examination norms are provided for import and export of courier consignments:

- (a) 100% screening of import/ export consignments (documents and all types of cargo) is required to be done through X-ray or other NII techniques. Wherever possible the facility of X-ray machines available with Customs could be used; otherwise the airlines or AAI's screening facility may be resorted to for such screening. Further, wherever feasible such screening by multi-agencies could be combined to reduce the time taken and avoid duplicity.
- (b) Physical examination of export documents, gifts, samples and export goods limited up to a maximum of 10% of the total courier consignments or specific intelligence. The consignments so selected will be examined 100%.
- (c) Physical examination of import documents, gifts, samples and dutiable goods limited up to a maximum of 10% of the total courier consignments. The consignments so selected will be examined 100%.
- (d) Selection of consignments physical examination would be based on the various parameters such as nature of goods, value, weight, status of importer etc.
- (e) Commissioner of Customs in respective port can exercise the discretion of random examination of goods, on specific parameter such as country of import/ export, nature of goods as presently provided in the EDI system.
- (f) Any consignment can be examined by the Customs (even upto 100% examination),

if there is any specific intelligence or there is doubt during X-ray in respect of the said consignment.

(g) Under the automated process the consignments would be identified for examination on the basis of 'risk analysis'.

[Refer Circular No. 23/2006-Cus, 25-8-2006]

15. Courier electronic clearance procedure:

15.1 Clearance of imported goods shall be affected in the following manner:

(i) The Authorised Courier or his agent shall file with the proper officer, in an electronic form, a manifest for imported goods prior to its arrival viz. Express Cargo Manifest - Import (ECM-I) in Form A;

(ii) The courier packages containing the imported goods shall not be dealt with in any manner except as may be directed by the Commissioner of Customs and no person shall, except with the permission of proper officer, open any packages.

(iii) The Authorised Courier or his agent shall make entry of goods imported by him, in an electronic declaration, by presenting to the proper officer the Courier Bill of Entry-XI (CBE-XI) for documents in Form B or the Courier Bill of Entry-XII (CBE- XII) for free gifts and samples in Form C or the Courier Bill of Entry-XIII (CBE-XIII) for low value dutiable consignments in Form D or the Courier Bill of Entry-XIV (CBEXIV) for other dutiable consignments in Form E.

(iv) The Authorised Courier shall present imported goods for inspection, screening, examination and assessment thereof.

(v) Imported goods which are not taken clearance within 30 days of arrival, shall be detained by proper officer and shall be sold or disposed of by the person having custody thereof, after notice to the Authorised Courier and to the declared importer, if any, and the charges payable for storage and holding of such goods shall be payable by the Authorised Courier.

15.2 Clearance of export goods shall be done as follows:

(i) The Authorised Courier or his agent shall, on or after such date as the Board may specify by notification, file in an electronic form, a manifest for export goods before its export with the proper officer viz. Courier Export Manifest (CEM) in Form F.

(ii) The courier packages containing the export goods shall not be dealt with after presentation of documents to the proper officer in any manner except as may be directed by the Commissioner of Customs and no person shall, except with the permission of proper officer, open any package of export goods, brought into the Customs area, to be loaded on a flight.

(iii) The Authorized Courier or his agent shall make entry of goods for export, in Courier Shipping Bill-III (CSB-III) for documents in Form G or, as the case may be, in the Courier Shipping Bill-IV (CSB-IV) for goods in Form H, before presenting it to the proper officer.

(iv) The Authorized Courier shall present the export goods to the proper officer for inspection, screening, examination and assessment thereof.

(v) Any export goods brought into customs area for export purpose and not exported within 7 days or within such extended period as permitted by the proper officer in case of delay beyond the control of the Authorized Courier and declared exporter, may be detained by the proper officer and sold or disposed off by the custodian, after notice to the concerned Authorized Courier and declared exporter. The charges for storage and handling of such goods shall be paid by such Authorized Courier.

15.3 The Authorized Courier or his agent empowered to deal with the imported/export goods shall be required to pass the examination referred to in the Custom Brokers Licensing Regulations, 2013.

15.4 In Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, 'Low Value Dutiable Consignment' is defined as an import consignment other than documents, gifts and samples of an invoice value upto Rs. one lakh.

15.5 Regulation 13 of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 provides for suspension or revocation of registration of authorized courier on the basis of grounds specified therein. The following procedure has been prescribed for revoking registration:

(i) The Commissioner of Customs shall issue a notice in writing to the Authorised Courier stating the grounds on which it is proposed to revoke the registration and requiring the said Authorised Courier to submit, within such time as may be specified in the notice, not being less than 45 days, to the Deputy /Assistant Commissioner of Customs nominated by him, a written statement of defence and also to specify in the said statement whether the Authorised Courier desires to be heard in person by the said Deputy / Assistant Commissioner of Customs.

(ii) The Commissioner of Customs may, on receipt of the written statement from the Authorised Courier, or where no such statement has been received within the timelimit specified in the notice, direct the Deputy / Assistant Commissioner of Customs to inquire within a period of 3 months, from the order of suspension or from the date of initiation of enquiry, as the case may be, into the grounds which are not admitted by the Authorised Courier.

(iii) The Deputy / Assistant Commissioner of Customs shall, in the course of inquiry, consider such documentary evidence and take such oral evidence as may be relevant or material to the inquiry in regard to the grounds forming the basis of the proceedings, and he may also put any question to any person tendering evidence for or against the Authorised Courier, for the purpose of ascertaining the correct position.

(iv) The Authorised Courier shall be entitled to cross-examine the persons examined in support of the grounds forming the basis of the proceedings. If the Deputy / Assistant Commissioner of Customs declines to examine any person on the grounds that his evidence is not relevant or material, he shall record his reasons in writing for so doing.

(v) At the conclusion of the inquiry, the Deputy / Assistant Commissioner of Customs shall prepare a report of the inquiry recording his findings.

(vi) The Commissioner of Customs shall furnish to the Authorised Courier a copy of the report of the Deputy / Assistant Commissioner of Customs and shall require the Authorised Courier to submit, within the specified period not being less than 60 days, any representation that he may wish to make against the findings of the Deputy / Assistant Commissioner of Customs.

(vii) The Commissioner of Customs shall, after considering the report of the inquiry and the representation thereon, if any, made by the Authorised Courier, pass such orders as he deems fit.

[Refer Instruction F.No.450/54/2008-Cus.IV, dated 9-2-2011 and Notification No. 65/2012- Cus (N.T.), dated 26.07.2012]
