

F. No.450/179/2017-Cus- IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)  
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Room No.227B, North Block,  
New Delhi, dated the 18<sup>th</sup> of January, 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 Commissioners/ Commissioners of Customs & Central tax,  
All Principal Director Generals/Director Generals under CBIC.

Madam/Sir,

**Subject: Retention of ISO Containers to meet future requirements- reg.**

Kind attention is invited to Board's Instructions Nos.07/2021-Customs dated 24.04.2021, 08/2021-Customs dated 27.04.2021 and 12/2021-Customs dated 25.05.2021 relating to relaxation of various procedures relating to facilitation of COVID related consignments.

2. Board has received representations through the Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry, for providing relaxations in the re-export of ISO Containers imported temporarily for combating the COVID Pandemic. Such containers have been used for efficient transportation of Liquid Medical Oxygen due to the inherent advantage related to multi-modal transportation (by Road/Rail/Waterways/Airways).

3. The issue has been examined. Board hereby guides all the field formations to allow extension of time period for re-exports of ISO containers meant for transportation of Liquid Medical Oxygen grade, if imported under Notification No. 104/1994-Customs dated 16.03.1994, till 30.09.2022, upon receipt of requests from the importers, in this regard.

4. Further, in respect of ISO Containers imported on lease by availing IGST exemption under serial number 557B of Notification No.50/2017-Customs dated 30.06.2017, it is hereby clarified that as long as ISO containers are in India under a valid lease and the IGST amount is paid on such lease amount under CGST law, the IGST is not required to be paid on the value of the ISO containers, and in such a situation the need for re-export would not arise.

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

6. Hindi version follows.

Yours faithfully,



(Ananth Rathakrishnan)  
Deputy Secretary (Customs)