

**F. No 224/57/2011-CX.6**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs  
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New Delhi, the 8<sup>th</sup> September, 2011

To,

- (i) The Chief Commissioner of Central Excise (All),
- (ii) The Chief Commissioner of Central Excise & Customs (All),
- (iii) The Chief Commissioner of Customs (All),
- (iv) Directors General (All)

**Madam/ Sir,**

**Subject:** Stuffing of export containers under supervision of Central Excise Officers - regarding.

Board has received several representations from Associations, Chambers of Commerce, Trade Bodies etc., about the divergent procedures followed by the field formations regarding examination and stuffing of export containers in the factory or warehouse under the supervision of Central Excise Officers. Such procedures are contained in the CBEC's Central Excise Manual and various Notifications/ Circulars issued by the Board from time to time. For the sake of uniformity and ease of reference, the salient features of examination of export goods and factory stuffing procedure are outlined as under.

2. Chapter 7 and 8 of CBEC's Central Excise Manual, inter-alia, provide that the exporter of excisable goods may request the Superintendent/ Inspector of Central Excise having jurisdiction over the factory or warehouse or approved premises for examination and sealing of the export goods at the place of dispatch, 24 hours in advance or such shorter period as may be mutually agreed upon. Notification No. 19/2004-CE(NT) dated 6<sup>th</sup> September 2004, issued under Rule 18 of the Central Excise Rules, 2002, inter-alia, provides that registered manufacturer exporters and merchant exporters who procure the goods directly from the factory or warehouse for export under claim of rebate, have the option of getting the export goods sealed by the Central Excise officer at the place of dispatch. Further, the merchant – exporters other than those procuring the goods directly from the factory or warehouse are also allowed to export the goods sealed at the place of dispatch by a Central Excise Officer. The application for examination and sealing of export goods at the place of dispatch is required to be made to the jurisdictional Superintendent/ Inspector of Central Excise. In terms of Notification No. 42/2001-CE (NT) dated 26<sup>th</sup> June 2001, applicable to export under bond in terms of Rule 19 of Central Excise Rules, 2002, the exporter shall approach the concerned Superintendent or Inspector of Central Excise.

3. Vide Circular No. 736/52/2003-CX dated 11<sup>th</sup> August 2003, the facility of self-sealing and self-certification has been extended to all categories of manufacturer-exporters subject to compliance with existing procedures. Vide Circular No. 860/18/2007-CX dated 22<sup>nd</sup> November 2007, it has been prescribed that in case of

exports under free Shipping Bills, i.e., Shipping Bills where no export benefits are being sought, the manufacturer- exporter shall mandatorily resort to self-sealing of export containers and the Central Excise Officer shall not entertain any request for stuffing and sealing of export containers, in their presence in such cases.

4. In view of above existing instructions, it is reiterated that the facility/ option of examination and sealing of export containers by the Central Excise Officers at the place of dispatch is available to both manufacturer- exporters (except when the export is on free Shipping Bill) and merchant-exporter in respect of the goods exported in terms of Rule 18 or 19 of the Central Excise Rules, 2002. Such examination, stuffing and sealing of export containers by the Central Excise Officers are permitted at the factory or warehouse or any other approved premises.

5. In respect of the both excisable and non excisable goods the exporters are required to obtain one time permission from the concerned custom formation in terms of the Custom Circular No. 60/2001-Cus dated 1<sup>st</sup> November 2001, and Circular No. 20/2010-Cus dated 22<sup>nd</sup> July 2010. On the basis of the said permission given by the Commissioner of Customs, the Central Excise officers of the jurisdictional range had been undertaking the work of sealing the export goods on the request made by the exporters.

6. The examination, stuffing and sealing of export containers at the place of dispatch are required to be done by the jurisdictional Central Excise Superintendent/ Inspector. The application for examination and stuffing of export containers at the place of dispatch has to be made to the jurisdictional Superintendent/ Inspector of Central Excise, 24 hours in advance or such shorter period as may be mutually agreed upon. The facility of online scheduling of factory stuffing by Central Excise Officers has been prescribed by the Board vide Circular No. 934/24/2010-CX dated 25<sup>th</sup> August 2010, vide which the exporter can seek such scheduling by sending an e-mail to the range officer. It is reiterated that exporter needs to correspond only with the range officer for such stuffing. Keeping in mind these requirements, the Chief Commissioner will ensure that the Commissioner should suitably augment staff strength available with range by making necessary administrative arrangements.

7. In respect of the services provided by the Central Excise Officers at any premises other than the premises which are not the normal work premises of that officer, i.e. for export from premises other than those registered with the Central Excise officer, MOT charges will be payable at the applicable rates even if the said services are being provided during the normal working hours. In case of the services provided beyond the normal working hours MOT charges as applicable will be payable for all the premises whether registered with the Central Excise or not.

8. As per the instructions issued by the Board from F. No. 224/37/2005-CX.6 dated 24<sup>th</sup> December 2008, officers posted in the range have been assigned duties with regard to stuffing of cargo indicated in Annexure 1 in respect of the exports.

9. The field formations may be suitably informed and instructed for compliance. Any instruction to the contrary may be reported.

10. Receipt of this circular may be acknowledged.

Yours faithfully,

Encl: Annexure-1

V P Singh  
Under Secretary (CX.6)

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**ANNEXURE-1**

(Extract from Annexure to F. No. 224/37/2005-CX.6 dated 24<sup>th</sup> December, 2008)

**EXPORT OF GOODS**

<b>Sl. No</b>	<b>Function</b>	<b>Inspector</b>	<b>Superintendent</b>
<b>3.6</b>	Examination and sealing of export consignments under Central Excise Seal	On being deputed by the Range Officer visit the specified premises for examination and sealing of export consignments and prepare examination report as per relevant departmental instructions. Duly completed examination report must accompany the export goods as per instructions / circulars on the subject.	To depute the Sector Officer or himself carry out the process of examination and sealing as per relevant departmental instructions. To ensure that in the case of free shipping bills, the assessee has to mandatorily opt for self sealing of export consignment in view of Board's circular No. 860/18/2007-CX dated 22.11.2007.

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