Procedures for Import and Export

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General Provisions about Customs Procedures

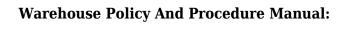
Basic document is 'Entry'	Entry' in relation to goods means entry made in Bill of Entry, Shipping Bill or Bill of Export. In case of import by post, label or declaration accompanying goods is 'entry'
Loading and unloading at specified places only	Imported goods can be unloaded only at specified places. Goods can be exported only from specified places.
Computerisation of customs procedures	Customs procedures are largely computerised. Most of documents have to be e-filed.
Amendment to documents	Documents submitted to customs can be amended with permission. In case of bill of entry, shipping bill or bill of export, it can be amended after clearance only on the basis of documentary evidence which was in existence at the time the goods were cleared, warehoused or exported, and not on basis of any subsequent document. [proviso to section 149].
ICD and CFS	Imported and export goods are usually handled in containers. These can be stored in Inland Container Depot (ICD) or Container Freight Station (CFS). They function like dry port for handling and temporary storage of imported/export goods and empty containers.
Boat Notes	'Boat Notes' are used for transferring small cargo from ship to shore, or from shore to ship, without berthing the ship.
Transshipment of goods	Goods can be transshipped from one conveyance to other after following required procedure. Such transhipment may be to any major port or airport in India. The goods can be transshipped to any other customs station in India if Customs Officer is satisfied that the goods are bone fide intended for transhipment to any customs station. The facility is available at all customs ports and inland Container Depots (ICDs).
Coastal goods	Procedures have been prescribed for coastal goods, even if there is neither import nor export.

Import Procedures

e-filing of documents	Goods should arrive at customs port/airport only. Most of customs procedures are computerised. E-filing of documents is required.
Import manifest or Import Report	'Person in charge of conveyance' is required to submit Import Manifest or Import Report.
Entry	Goods can be unloaded only after grant of 'Entry Inwards'.

Warehouse Policy And Procedure Manual

R Sandford



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