

## **CUSTOMS(CIRCULARS)**

**CIRCULAR No.-49/2018**

**Date – 3rd December 2018**

### **Procedure for disposal of un-claimed/un-cleared cargo under section 48 of the Customs Act,1962, lying with the custodians –reg.**

The feedback relating to disposal of unclaimed/un-cleared cargo at all Customs locations has not been fully satisfactory despite the issuance of many circulars.

Sometime back, Central Vigilance Commission had appointed a committee of Chief Vigilance Officers to examine the reasons of delay in disposing of unclaimed/un-cleared cargo.

The committee has observed inordinate delays, complete breakdown of system, substantial loss to the government revenue etc.

Accordingly, Board has reviewed the procedure with regard to disposal of un-cleared/un-claimed cargo under section 48 of the Customs Act, 1962 in consultation with CONCOR.

However , that procedure shall be applicable to cargo, which are unloaded at a Customs Station after being brought from outside India on or after 01.04.2018 and which fall in the category of 'unclaimed/ un-cleared' in terms of section 48 of the Customs Act, 1962. It would also be applicable to all unclaimed/un-cleared goods brought from outside India before 01.04.2018 (unclaimed/ un-cleared for a period not exceeding one year) in respect of which:

**(a)** auction process has not started yet; or

**(b)** list of cargo proposed for auction has been sent to Customs by the custodian but Customs has not yet provided the necessary information.

For more details- <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2018/Circular-49-2018-Customs.pdf;jsessionid=B6DF203F50D57563A055A97E7ED0FF1C>