

355282/2022



सीमा शुल्क प्रधानआयुक्त का कार्यालय  
 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
 हवाई अड्डा और एयर कार्गो कॉम्प्लेक्स /AIRPORT AND AIR CARGO COMMISSIONERATE  
 मेन्ज़ीज़ एविएशन बॉबा कार्गो टर्मिनल I: केम्पेगौड़ा अंतर्राष्ट्रीय हवाई अड्डा: बेंगलुरु -560300/ MENZIES  
 AVIATION BOBBA CARGO TERMINAL I: KEMPEGOWDA INTERNATIONAL AIRPORT:  
 BENGALURU -560300

सी.नं/C. No. ARPT/COUR/TRAN/10/2021-TP

दिनांक/Date:19.11.2022

To,

M/s Shreeji Translogistics Ltd./ M/s Oscar Freight Pvt. Ltd./  
 M/s TT Aviation Handling Services Pvt. Ltd./ M/s Airlift Services Pvt. Ltd./  
 M/s Sattva CFS & Logistics Pvt Ltd.

Madam/Sir,

**Sub:** Provisions of Transshipment of Imported Cargo-Reg.

**X-X-X-X-**

The transshipment procedures of imported cargo is governed by Section-54 of the Customs Act, 1962 read with Goods imported (Conditions of Transshipment) Regulations, 1995 as well as relevant Board's Circulars & Instructions.

2. SECTION 54:- Transshipment of certain goods without payment of duty. –

(i) Where any goods imported into a customs station are intended for transshipment, a bill of transshipment shall be presented to the proper officer in the prescribed form:

(ii) Subject to the provisions of section 11, where any goods imported into a customs station are mentioned in the import manifest or the import report, as the case may be, for transshipment to any place outside India, such goods may be allowed to be so transshipped without payment of duty.

(iii) Where any goods imported into a customs station are mentioned in the import manifest or the import report, as the case may be, as for transshipment –

(a) to any major port as defined in the Indian Ports Act, 1908 (15 of 1908), or the customs airport at Mumbai, Calcutta, Delhi or Chennai or any other customs port or customs airport which the Board may, by notification in the Official Gazette, specify in this behalf, or

(b) to any other customs station and the proper officer is satisfied that the goods are bona fide intended for transshipment to such customs station, the proper officer may allow the goods to be transshipped, without payment of duty, subject to such conditions as may be prescribed for the due arrival of such goods at the customs station to which transshipment is allowed.

5/2/2022

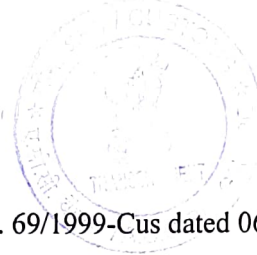
3. Para 3 of the Regulations under Goods Imported (Conditions of Transshipment) Regulations, 1995 reads as:-

(a) the declarant makes an application to the proper officer of customs seeking permission for transshipment of the goods imported;

(b) the goods imported are mentioned in the import manifest or the import report, as the case may be, as for transshipment to any customs station;

(c) .....

(d) .....



4. Para 2 (iii) of CBIC Circular No. 69/1999-Cus dated 06.10.1999 reads as:

*“The cargo to be transhipped should have been manifested as for transshipment in the incoming international carrier who has landed the cargo. In respect of console cargo where the Master Airway Bill does not show the final destination, the Airlines filing transshipment application should keep a copy of both Master Airway Bill and House Airway Bill to indicate that the particular consignment sought for transshipment is for other inland customs Airport/ICD/CFS/ACC.”*

5. Therefore, if the cargo to be transhipped has been manifested as for transshipment in the incoming international carrier who has landed the cargo, the same shall not be treated as misrouted cargo and no additional permission is warranted from this office for transshipment of the same, provided that the procedure and conditions prescribed therefor are abided with.

**Signed by Kishor Bhattad**  
**Date: 19-11-2022 17:32:34**  
**Reason: Approved**

(Dr. KISHOR BHATTAD)  
 DEPUTY COMMISSIONER(TP)  
 AIRPORT & ACC, BENGALURU.

Copy to:

-The Principal Commissioner of Customs, ACC, Bengaluru for information.

-The Additional Commissioner of Customs (Transshipment), ACC, Bengaluru for information.

-The Custodians

a) M/s AISATS, Air Cargo Comex, Bengaluru.

b) M/s Menzies Bobba Aviation, Bengaluru.