

**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS –I,III&V)
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F.No.S/22-Gen-150/2015-16/AM(I)/JNCH

Dated 17.08.2016

STANDING ORDER NO. 46 /2016

Sub: - Assessment of Bulk Liquid Cargo - Regarding

Attention of all the Staff members is invited to the Board's Circular No. 34/2016-Customs dated 26.07.2016 on the above mentioned subject.

2. Kindly refer to the judgement of Hon'ble Supreme Court in the case of Mangalore Refinery and Petrochemicals Limited vs. Commissioner of Customs, Mangalore dated 02.09.2015 [2015(323) E.L.T. 423 (S/C.)].

3. In the light of the above judgement, the Board has reviewed the Circular No. 96/2002-Customs dated 27.12.2002 & Circular No. 06/2006 dated 12.01.2006 and it has been decided to rescind both these Circulars.

4. In case of all liquid cargo imports, whether for home consumption or for warehousing, the shore tank receipt quantity i.e., dip measurement in tanks on shore into which such cargo is pumped from the tanker, should be taken as the basis for levy of Customs Duty irrespective of whether Customs Duty is leviable at a specific rate or ad-valorem basis [including cases where tariff value is fixed under Section 14(2) of the Customs Act, 1962].

5. Further, where bulk liquid cargo is cleared directly on payment of duty without being pumped in a shore tank, assessment may continue to be done as per ship's ullage survey report at the port of discharge.

6. Difficulties, if any faced in the implementation of this Standing Order may be brought to the notice of the undersigned.

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(SHRAWAN KUMAR)
COMMISSIONER OF CUSTOMS, NS- III

Copy to:

- 1. The Pr. Chief Commissioner of Customs, Mumbai Zone-I**
- 2. The Pr. Commissioner/All the Commissioner of Customs, Mumbai Zone-II**
- 3. All Addl. /Joint Commissioner of Customs, Mumbai Zone-II**
- 4. All Deputy/Asst. Commissioner of Customs Mumbai Zone-II**
- 5. The DC/EDI for uploading on the JNCH Website**