MADRAS CUSTOMS STANDING ORDERS

A MANUAL

OF THE

IMPORT DEPARTMENT

CUSTOM HOUSE, MADRAS

FIRST EDITION

MADRAS
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TABLE OF CONTENTS.

MADRAS CUSTOMS STANDING ORDERS.

A MANUAL OF THE IMPORT DEPARTMENT.

CONSTITUTION OF THE DEPARTMENT.

Establishment.

1. This department is under the control of an Assistant Collector and consists of--

1 Superintendent.
1 Head Clerk.
1 Receiving Clerk.
4 Noters.
1 Closing and Delivery Clerk.
1 Arms Clerk (who also does Drawback work.)
1 Bond Clerk.

Duties of the Superintendent.

2. The Superintendent supervises the general working of the department and is responsible for seeing that all the details of procedure are carefully adhered to and that the directions issued in departmental orders are efficiently complied with. He passes all bills of entry for coast cargo and for Government consignments, and transhipment permits (Foreign and Coasting). He attends to other duties connected with the several procedures dealt with in the department. In addition to these he reviews all correspondence, references and papers relating to the department.

Duties of Clerks.

3. The duties of the various clerks are embodied in detail in the description of the procedures in the chapters relating to "Import and Tran shipment" and "Warehousing."

4. Briefly stated they are—*Head Clerk.*—(1) Deals with all correspondence and miscellaneous work connected with the department.

(2) Deals with the procedure regarding entry inwards of vessels and acceptance of guarantees with reference to sections 54 and 85 of the Sea Customs Act.

(3) Checks and completes applications for payment of light dues as per Port Officer's entry certificates.

(4) Maintains the prescribed registers for entry of vessels and for issue of general passes to coasting vessels.

(5) Takes action for recovery of import duty, whenever necessary, on ships' stores.

(6) Sends replies to transhipment advices from customs ports.

5. *Receiving Clerk* receives bills of entry, transhipment applications, etc., and admits them after careful scrutiny as detailed in paragraphs 16 and 26. He assists the Noters in times of pressure of work in the department and attends to closing of ships' files for despatch to the Executive Audit Department as they fall due after one month.

6. *Noters* take up bills of entry and transhipment permits distributed to them, examine them as to particulars declared therein under the rules, and note them in relative import manifests as specified in paragraphs 16 and 26, clause (2). They also see that the required licences are produced for restricted or prohibited goods, and deal with Agents' applications for amendments and supplemental entries in manifests and attend to other work connected with import manifests. One of the Noters attends to issue of licences to Customs clearing agents, brokers, and conicopillais under section 202, and another attends to passing of coastwise bills of entry and other work connected therewith.

7. *Closing and Delivery Clerk* attends to closing of bills of entry after comparing originals with duplicates and delivers them to parties. He also attends to despatch of bills of entry, etc., to other sections.

8. *Arms and Drawback Clerk* attends to the registration of arms from bills of entry filed by dealers or private individuals, and deals with applications for refund of differential duty. Attends to the preparation and submission of monthly returns of clearances of arms, etc., to the Commissioner of Police and annual rifle statement to the Board. Scrutinizes S.C. 36 returns from outports.

9. *Bond Clerk* deals with the execution and registration o warehousingbonds, and passes bills of entry for clearance o goods from bond and shipping bills for goods shipped out o bond. He attends to all correspondence in connexion with th excess wastage in casks, extension of bonds, disposal of good under sections 101 and 119. He checks Bonded Cigar Factory accounts, issues monthly demand bills for warehouse rent and attends to the grant of private warehouse licences.

IMPORT AND TRANSHIPMENT.

INWARD ENTRY AND MANIFEST.

Entry of vessels after arrival.

10. (1) In the case of vessels arrived in port, the Master or his Agent will deliver in the Import Section an application in C. H. Form No. 210 for the entry inwards of the vessel and produce the following documents :—

(*a*) Import manifest (in duplicate) as required by sections 54 and 55 of the Act.

(*b*) Port Officer's entry certificate.

(*c*) Light dues receipt, or applications for payment of light dues if noted for recovery in Port Officer's certificate.

(*d*) Port clearance from the last port of call.

(*e*) Export manifest, shipping bills, tranship-permits and boat-notes covering cargo shipped or transhipped, at customs ports of call, in cases in which these documents, under the rules in force at such ports, are delivered to the master with the port clearance.

(*f*) Vessel's register.

(*g*) Arrival report (for native craft only).

(2) Such applications will, on receipt in the section, be dealt with by the Head Clerk who will—

(i) see that the manifest and prescribed documents have been delivered as required,

(ii) send the application for payment of light dues, if any, to the Accounts Section for adjustment after calculating and noting therein the amount recoverable at the rates entered in the Port Officer's entry certificate,

(iii) record entry of the vessel in the inward register (C.H. Form No. 193) and give the entry a consecutive serial number,

(iv) post the entry of the vessel on the public notice boards and in the list of vessels entered inwards,

(v) insert the register serial number against rotation number in the space provided on the top left-hand corner of the manifest,

(vi) complete the printed statement in the bottom left-hand corner (if more than one sheet then on that of the last sheet) by filling in the date and hour of entry inwards as well as the number and date of the light dues receipt,

(vii) take action on discrepancies, if any, in the list of arms, ammunition and explosives furnished by the Master or the Agents,

(viii) submit the papers and inward register to the Superintendent for (*a*) signature of the manifest and the order permitting the entry inwards and (*b*) initial of the entry in the register,

(ix) return the entry inward "Permit" signed by the Superintendent to the Master or his Agent as the authority for discharge of cargo, assign the original manifest to one of the Manifest Clerks and hand over the other documents to the Receiving Clerk.

Entry of vessels prior to arrival.

11. (1) When the Agents of a vessel apply for entry inwards *before the vessel's arrival* the order for such entry will be given provided (*a*) that a provisional import manifest is delivered and (*b*) that the application from the Agents in the ordinary form includes a statement as to the probable date of arrival of the vessel and contains a guarantee, duly stamped, undertaking to produce all the prescribed documents and to supplement or to amend the provisional manifest as may be required within 24 hours after the vessel's arrival.

(2) The procedure for dealing with such applications will be the same as that detailed in paragraph 10 (2) except that the orders as to—

(*a*) the production of the prescribed documents
(*b*) payment of light dues
(*c*) comparison of the original and duplicate copies of the manifest
(*d*) completion of the printed statement at the foot of the manifest
(*e*) check of store list
(*f*) signature of the formal order for inward entry in the manifest and initial of the entry in the register by the Superintendent will be complied with on the fulfilment of the terms of the Agent's guarantee within 24 hours after the arrival of the vessel.

Special passes to break bulk.

12. (1) Special passes to break bulk under section 59 of the Act prior to entry inwards and delivery of manifest are granted under the signature of the Assistant Collector on receipt of a written application duly stamped from the Agents undertaking to produce the manifest and other papers within 24 hours after the vessel's arrival in port and to observe the prescribed restrictions and regulations as regards the landing and storing of the goods.

(2) In such cases the Head Clerk will see that the manifest and other prescribed documents are produced within 24 hours after the vessel's arrival and then proceed as laid down in paragraph 10 (2).

Import manifest—Form and contents.

13. (1) The import manifest shall contain a true specification of the goods imported by each vessel as required by section 55 of the Act and shall be made out in the form and include the particulars prescribed in paragraphs 1 to 4, Chapter VII of the Rules and Notifications.

Amendment and supplementing of manifests.

(2) The orders relating to amendment of manifests and the admission of supplementary manifests and additional entries are given in Appendix B to this manual.

Duplicate copy of import manifest to be forwarded to the Port Trust.

14. (1) After the formal admission of the manifest and entry inwards of a vessel, the duplicate manifest will be compared with the original and then forwarded to the Traffic Manager of the Port Trust who will compile therefrom an alphabetical abstract of manifested marks and furnish the Import Section with a copy thereof.

Check of import manifest with alphabetical abstract for purpose of detecting cases of identity of marks and numbers.

(2) With the aid of this abstract, a careful scrutiny of the manifest will be applied with a view to the detection of cases in which two or more consignments are manifested under identical marks or numbers. When any such cases are noticed, a note of such identity of marks and numbers will immediately be made against the relative items in the manifest and in the order space of the bills of entry when presented by the importers for the clearance of the goods. If bills of entry have been noted before such identity of marks and numbers is noticed, information of the fact and of the names of the importers should at once be sent to the Head Appraiser through the Assistant Collector.

Scrutiny of manifests of vessels from coast ports.

15. (1) In the case of a vessel arriving from customs ports, the import manifest will also be carefully scrutinized to see—

(*a*) Whether it includes any goods, such as (i) spirit manufactured in British India, (ii) beer and all other fermented liquors brewed in British India, (iii) ganja, charas and bhang and every preparations and mixture of the same and any substance prepared from any part of the hemp plant, (iv) opium and all intoxicating and narcotic preparation of opium and of the poppy and poppy heads, and (v) salt including swamp salt, spontaneous salt and salt produced from any saline substance or salt earth, for the landing of which permission from an officer of Excise is required under section 163 of the Act.

(b) Whether dutiable goods, advised as having been transhipped, reshipped or retained on board the vessel at such ports and intended to be landed at this port, have been duly entered in the manifest.

(c) Whether the entries in the import manifest relating to coastwise cargo are covered by shipping bills and included in the export manifest received from the customs ports of shipment.

List of excisable articles to be furnished to Preventive Section.

(2) A list of the excisable articles included in the manifest will be compiled and forwarded to the Superintendent of Preventive Service to ensure that the necessary permit is produced before the goods are landed.

(3) In the cases of advices received from customs ports regarding transhipment, reshipment or retention of dutiable goods on board the vessel, a list giving full particulars of such goods will be prepared and forwarded to the Traffic Manager of the Port Trust with a memorandum at foot, signed by the Assistant Collector informing him that the goods are dutiable and requesting him to instruct his officers to arrange for the storage of the goods in the dutiable sheds.

Replies to advices received from customs ports.

(4) If the goods covered by the advices received from customs ports figure in the import manifest, or after the discrepancies and omissions, if any therein, have been adjusted or satisfactorily explained, a reply in C. H. Form No. 219 will be sent to the ports concerned with a note as to the explanation furnished by the Agents in cases in which the correctness of the import manifest is admitted. In the case of advices from the Bombay Custom House a separate reply will be sent to the advices relating to the goods transhipped at that port from each importing vessel. Action in regard to the short-landing of goods covered by advices and entered in the manifest will be taken by the Executive Audit Section when the letter of call of the importing vessel is issued.

Adjustment of discrepancies between import manifest and export manifest and shipping bills from ports of shipment.

(5) In cases where material discrepancies are noticed between the import manifest and the export manifest and shipping bills received from customs ports, the Steamer Agents should be required to amend or supplement the import manifest or to prove the accuracy of the entries therein. If the evidence furnished by the Agents in the latter case is accepted as satisfactory, the Customs authorities at the ports of shipment should be informed accordingly and requested to reconcile the discrepancies in the relative documents filed at such ports.

RECEIPT AND NOTING OF BILLS OF ENTRY.

Admission of bills of entry.

16. (1) After delivery of the manifest and entry inwards of the vessel, bills of entry presented by owners, consignees, and importers or their authorized agents, in the form prescribed for the clearance of goods either for home consumption or for warehousing will be received in the section by the Receiving Clerk who will scrutinize the documents to see whether the following details are in order :—

(a) that the signature at foot is either that of the importer or that of his duly authorized agent.

(b) that the documents are prepared and submitted in accordance with the directions embodied in Appendix A of the Manual and

(c) that any alterations are duly attested. If a bill of entry satisfies these tests, the clerk will then (i) admit it by initialling and punching the stamp, giving the original and duplicate a number of monthly consecutive series and (ii) pass it on immediately to the manifest clerk holding the relative import manifest.

Note.—Receiving clerk in the Import Department is considered the "proper officer of Customs" for the purposes of section 37 of the Sea Customs Act—Government of India D.O. No. 3519, dated 7th July 1922, Department of Commerce.

Noting of bills of entry.

(2) The Manifest Clerk will take up the bills of entry for noting in the order of the serial numbers they bear, and see—

(a) that the particulars declared in each bill of entry as to the name of the vessel, the I.G.M. number and date, port of shipment, number and description of packages, including their marks and numbers and the description of contents agree with the corresponding details of the relative item or items in the manifest ;

(b) that in the case of goods subject to restriction on import the necessary import licence is produced ;

(c) that in the case of prior entry applications the bill of entry contains the definite statements prescribed by the rules ;

(d) that, in the case of goods entered for assessment under the proviso to section 29, the bill of entry contains the declaration required by the section. If these details are in order the Clerk will

(i) note the name of the importer and the date of the presentation of the bill of entry in the columns provided in the manifest,

(ii) note the fact of production of an import licence on the bill of entry in cases in which a licence is produced as required,

(iii) enter the manifest serial numbers of the items in the space below index number in the bills of entry,

(iv) certify in the original and duplicate bill of entry in words above his full signature the total number of packages or quantity of goods for which entry has been noted,

(v) send the licence, if any, for restricted goods to the Superintendent of Preventive Service and pass the bill of entry on to the Delivery Clerk.

Closing and delivery of bills of entry.

(3) The Delivery Clerk will

(i) close the bill of entry—original and duplicate—by drawing a vertical line from below the last entry to the bottom of the column;

(ii) place the documents in the sorting case for delivery to the importers on demand.

Scrutiny and disposal of bills of entry for coastwise cargo

(4) In the case of bills of entry for cargo imported from customs ports the Noter will, in addition to the scrutiny prescribed above, (i) see that the goods entered for clearance are included in the export manifest if received and agree with the particulars shown in the relative shipping bills received from the port of shipment; (ii) check the extension of value declared in the bill of entry and (iii) give the bill of entry a consecutive number of an annual series. The documents will then be put up to the Superintendent for (*a*) scrutiny of the declaration and (*b*) signature of the out of charge order on the duplicate bill of entry. The duplicate bill of entry will next be returned to the importer as the authority for the removal of the goods and the original bill of entry will be sent to the Statistical Section.

Noting and disposal of applications for clearance of Government consignments.

(5) Import entry applications delivered by the Agent for Government Consignments as required under the rules prescribed for the clearance of Government consignments will be noted in the manifest as usual and given a consecutive number of an annual series and then submitted to the Superintendent for (*a*) scrutiny and (*b*) signature of the Pass Order on the duplicate copy. The duplicate will then be returned immediately to the Agent for Government Consignments and the original retained for inclusion in the ship's file.

Discrepancies between bill of entry and manifest—procedure for dealing with.

17. When, owing to omission, irregularity or discrepancy between the bill of entry and manifest, the noting of a bill of entry cannot be completed as required, the Manifest Clerk will make a note of the objection on the reverse of the original bill of entry and put up the document to the Superintendent who will either dispose of the objection in accordance with the instructions contained in Appendix B of the Manual or in cases not covered by those instructions, submit the note to the Assistant Collector for orders.

Alterations and amendments in documents to be attested.

18. All alterations made in bills of entry by importers or their authorized agents prior to delivery of the documents in the Import Section and amendments of errors in the manifest and bill of entry permitted after admission shall be initialled by the Superintendent.

Alteration of number of packages entered for clearance.

19. After a bill of entry has been noted in the manifest no alteration of the number of packages entered for clearance shall ordinarily be permitted on the score of shortlanding of any of the packages covered by it. The proper procedure is that the consignee should pay duty on the manifested quantity and subsequently claim a refund of the duty paid on the shortlanded packages within the time limit prescribed under section 40 of the Act. Applications for such amendments, if received, should be put up to the Assistant Collector for orders.

Treatment of differences between the quantity manifested and declared in bill of entry.

20. When the number of packages entered for clearance is less than the quantity shown in the manifest, no question need be raised but in such cases the actual number of packages covered by the bill of entry should be noted in the manifest in addition to the usual particulars.

Procedure for dealing with cases in which two bills of entry are presented for noting against the same item or items in the manifest.

21. In cases in which an importer presents a bill of entry for goods for which entry has previously been made by another importer and noted in the manifest, the second bill of entry will be admitted for noting as usual provided the person or firm presenting the document produces on demand the relative bill of lading or delivery order. When such bills of entry are accepted a notice in the appended form (signed by the Assistant Collector) shall be given to the Traffic Manager, Port Trust, and a copy forwarded to the importer concerned :—

Notice.

Two bills of entry have been filed for of marked
Ex S.S. from
one by and the other by
The latter $\frac{\text{has}}{\text{have}}$ produced the bill of lading or delivery order duly endorsed.

The payment of duty will be received in the Custom House without prejudice to the rights of either party. The goods will, however, be delivered by the Port Trust to the rightful owners.

Copy to:—

Pass and return orders.

22. When goods such as live-stock and articles not liable to duty on import including Government consignments, are required to be urgently cleared for home consumption prior to receipt of the manifest and observance of the usual formalities, and a request to this effect is made on presentation of a bill of entry or import entry application, the documents will be admitted and closed as usual and then submitted to the Assistant Collector. In cases of proved emergency, the Assistant Collector will endorse the duplicate copy of the bill of entry or application with an order to pass the goods and return the document to the Import Section for completion. The duplicate bearing the "Pass and Return" order will then be delivered to the importer as the authority for clearance of the goods subject to the usual preventive supervision, while the original copy will be retained in the section for completion and disposal as usual on receipt of the duplicate from the Preventive Section after delivery of the goods. Special care should be taken to see that there is no undue delay in the return of the duplicate copy of the bill of entry or application by the Preventive Section.

Bills of entry for unmanifested merchandise forming part of passengers' baggage how dealt with.

23. Bills of entry presented by passengers for the clearance of unmanifested merchandise forming part of their baggage will be received and dealt with in the Import Section as usual, after the particulars of the goods, as declared, in the bill of entry are entered in the manifest of the importing vessel. No fee shall be charged and no application from the Agents required for such additional entries in the manifest.

Procedure for clearance of goods shortlanded by one vessel and brought forward by another vessel.

24. When goods (or any part of such goods) covered by a bill of entry are shortlanded by a vessel and are subsequently brought forward and landed by another vessel, the importer shall deliver a fresh bill of entry for the clearance of the goods so landed. The fresh set of documents when presented will be dealt with in accordance with the usual procedure.

Disposal of bills of entry presented within or after four months from the date of inward entry.

25. Bills of entry presented by importers within four months from the date of entry inwards of the vessel will be dealt with by the Import Section, the relative manifest, if forwarded for audit, being obtained on requisition from the Executive Audit Section. Documents delivered after expiry of the above period will be forwarded after admission to the Executive Audit Section for disposal.

TRANSHIPMENT PROCEDURE.

Transhipment of dutiable goods.

26. In the case of dutiable goods manifested for transhipment the following procedure will be observed in dealing with the applications tendered in accordance with section 128 of the Act:—

(1) The application will be presented in duplicate in C.H. Form Nos. 206 and 207 to the Receiving Clerk in the Import Section who will

- (i) number the document as in the case of bills of entry,
- (ii) punch and initial the Court Fee Stamp on the original,
- (iii) compare the original with the duplicate and
- (iv) make it over to the Manifest Noter dealing with the relative Import General Manifest.

(2) The Noter will—

- (i) see that the particulars of the goods entered in the application correspond with the particulars given in the manifest and the port of destination is not included in the list of ports to which transhipment is prohibited,
- (ii) note in the manifest opposite the item or items in question the name of the vessel to which and the person by whom the goods are being transhipped and date of the entry,
- (iii) enter the total number of packages in words above his initials in both the original and duplicate copies of the application,
- (iv) calculate and note in both copies of the application form the total amount of supervision fees recoverable at the rates prescribed under section 133 of the Act and then, if the application is made by the Steamer Agents of the importing vessel who have a deposit account with the Custom House, enter the amount in the "Memorandum of fees recoverable" (C.H. Form No. 215) for subsequent adjustment by the Executive Audit Section, or otherwise proceed as usual to recover the fees leviable,
- (v) submit the application in duplicate with the memorandum of fees to the Superintendent who, in dealing with it, will
  - i. see that the correct procedure has been followed and that the fees have been either noted for recovery in the memorandum of fees or otherwise duly credited,

ii. initial and sign respectively the order permitting transhipment in the original and duplicate copy of the application and then return the documents to the Delivery Clerk, Imports.

(3) The Delivery Clerk will retain the original copy and send the duplicate under a transit book to the Superintendent, Preventive Service, who will at once depute an officer to supervise the transhipment of the goods. The Preventive Officer supervising the transaction will immediately after shipment in whole or in part has been effected endorse the application to show the actual quantity of goods shipped and then return the document with the relative boat notes, if any, under a transit book to the Head Clerk in the Import Section.

(4) If the goods are consigned to a customs port the Head Clerk will have the Preventive Officer's endorsement as to actual quantity of goods shipped transcribed to the original copy of the application and initial the entry. He will then have the duplicate copy despatched to the customs port concerned. In the case of goods consigned to a foreign port, the duplicate copy will be retained and filed with the original. The original application on which fees, if any, have been credited to Government will be sent the following morning to the Accounts Audit Section for check and return the same day.

27. When consignments liable to export duty or cess, shipped at a customs port, are entered for transhipment to a foreign port, the applicant should be required to produce a certificate of payment of export duty and cess at the port of export, or otherwise to pay the duty or cess leviable pending production of the certificate. The number and date of the certificate, if one is produced, should in all cases be noted on the application and in the manifest. In cases where duty is recovered for want of the certificate, the Cash or Accounts oval stamp showing payment of duty will be impressed as usual on both copies of the application.

28. (1) Permission to tranship dutiable goods to the ports of Pondicherry or Karikal should only be granted if the owner of the goods or his agents enter into a bond under section 128 of the Act (in Form No. 20) in a sum equal to the duty chargeable on such goods for the due arrival and entry thereof at the ports of destination and for the production of a landing certificate from the Customs authorities at such ports within thirty days after the departure of the vessel. After the bond has been executed and the goods transhipped, care should be taken to see that the landing certificate is produced as required by the terms of the bond. Any cases of delay in the production of the landing certificate or failure to account for any part of the goods covered by the bond should be reported to the Assistant Collector for orders.

(2) In lieu of a separate bond for each consignment, the owner of the goods or his agents may be permitted to execute on a seven and a half rupee stamp paper a general bond in similar terms and for a sum of Rs. 1,000.

Transhipment of goods by a vessel other than the one to which their transhipment was permitted.

29. When any part of the goods for which a tranship-permit was issued are not eventually shipped by the original vessel but are intended to be shipped by another vessel, the transhipper is required to file a fresh application in duplicate. The documents after comparison with the first set of documents are dealt with in accordance with the foregoing procedure except that in the case of packages that were neither supervised nor shipped credit will be given for the supervision fees recovered thereon.

Transhipment of goods unmanifested as for transhipment.

30. The Assistant Collector in charge of the Import Section will allow the transhipment of goods without payment of duty even though they have not been specially manifested in that way, on an application being made by the Agents for manifest to be amended to that effect. The concession should not of course be allowed if there should be good reasons for refusing it.

Urgent transhipment.

31. (1) When it is desired to tranship goods (not being arms and ammunition, or explosives, or petroleum as defined respectively in the Arms, Explosives and Petroleum Acts) from one steamer to another, and the receiving steamer is to start within 24 hours of the arrival of the discharging steamer, such transhipment may be effected within the said period in anticipation of the passing of the usual transhipment documents at the Custom House, an application being made to the Superintendent of Preventive Service in the prescribed form. The form contains an undertaking to file the usual entry for transhipment purposes and to pay fees, if any are leviable, within 48 hours of the transhipment taking place. When urgent transhipment has been effected, the Superintendent, Preventive Service, will forward the application with the Preventive Officer's endorsement as to actual shipment to the Import Section where it will be retained until the transhipment pass has been filed and the supervision fees paid or noted in the memorandum of fees as the case may be. It will then take the place of transhipment pass ordinarily issued; and the duplicate transhipment pass will be sent to the Superintendent, Preventive Service, with the urgent application for having the necessary endorsement transferred from the urgent application to the transhipment pass under the signature of the Preventive Officer concerned and the documents will subsequently be dealt with under the usual procedure detailed above.

ii. initial and sign respectively the order permitting transhipment in the original and duplicate copy of the application and then return the documents to the Delivery Clerk, Imports.

(3) The Delivery Clerk will retain the original copy and send the duplicate under a transit book to the Superintendent, Preventive Service, who will at once depute an officer to supervise the transhipment of the goods. The Preventive Officer supervising the transaction will immediately after shipment in whole or in part has been effected endorse the application to show the actual quantity of goods shipped and then return the document with the relative boat notes, if any, under a transit book to the Head Clerk in the Import Section.

(4) If the goods are consigned to a customs port the Head Clerk will have the Preventive Officer's endorsement as to actual quantity of goods shipped transcribed to the original copy of the application and initial the entry. He will then have the duplicate copy despatched to the customs port concerned. In the case of goods consigned to a foreign port, the duplicate copy will be retained and filed with the original. The original application on which fees, if any, have been credited to Government will be sent the following morning to the Accounts Audit Section for check and return the same day.

27. When consignments liable to export duty or cess, shipped at a customs port, are entered for transhipment to a foreign port, the applicant should be required to produce a certificate of payment of export duty and cess at the port of export, or otherwise to pay the duty or cess leviable pending production of the certificate. The number and date of the certificate, if one is produced, should in all cases be noted on the application and in the manifest. In cases where duty is recovered for want of the certificate, the Cash or Accounts oval stamp showing payment of duty will be impressed as usual on both copies of the application.

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(2) In lieu of a separate bond for each consignment, the owner of the goods or his agents may be permitted to execute on a seven and a half rupee stamp paper a general bond in similar terms and for a sum of Rs. 1,000.

Transhipment of goods by a vessel other than the one to which their transhipment was permitted.

29. When any part of the goods for which a tranship-permit was issued are not eventually shipped by the original vessel but are intended to be shipped by another vessel, the transhipper is required to file a fresh application in duplicate. The documents after comparison with the first set of documents are dealt with in accordance with the foregoing procedure except that in the case of packages that were neither supervised nor shipped credit will be given for the supervision fees recovered thereon.

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30. The Assistant Collector in charge of the Import Section will allow the transhipment of goods without payment of duty even though they have not been specially manifested in that way, on an application being made by the Agents for manifest to be amended to that effect. The concession should not of course be allowed if there should be good reasons for refusing it.

Urgent transhipment.

31. (1) When it is desired to tranship goods (not being arms and ammunition, or explosives, or petroleum as defined respectively in the Arms, Explosives and Petroleum Acts) from one steamer to another, and the receiving steamer is to start within 24 hours of the arrival of the discharging steamer, such transhipment may be effected within the said period in anticipation of the passing of the usual transhipment documents at the Custom House, an application being made to the Superintendent of Preventive Service in the prescribed form. The form contains an undertaking to file the usual entry for transhipment purposes and to pay fees, if any are leviable, within 48 hours of the transhipment taking place. When urgent transhipment has been effected, the Superintendent, Preventive Service, will forward the application with the Preventive Officer's endorsement as to actual shipment to the Import Section where it will be retained until the transhipment pass has been filed and the supervision fees paid or noted in the memorandum of fees as the case may be. It will then take the place of transhipment pass ordinarily issued; and the duplicate transhipment pass will be sent to the Superintendent, Preventive Service, with the urgent application for having the necessary endorsement transferred from the urgent application to the transhipment pass under the signature of the Preventive Officer concerned and the documents will subsequently be dealt with under the usual procedure detailed above.

(2) Should there be any difficulty in procuring the formal transhipment entries or fees within the prescribed 48 hours allowed, the privilege shall be withdrawn from the firm at fault.

Transhipment advices.

32. (1) In the case of dutiable goods transhipped to a customs port the duplicate of the transhipment or reshipment pass will be despatched to the port of destination as an advice to see that the packages in question are duly accounted for there. In the case of such goods transhipped or reshipped to one customs port via another customs port the passes will be filed in triplicate. The triplicate will be dealt with in the same way as the duplicate and forwarded as an advice to the intermediate port.

(2) Replies to transhipment or reshipment advices received from other ports are to be sent, immediately on receipt in the Correspondence Section to the Head Clerk, Import Section. Such documents relating to complete transactions will be sent from the Import Section to the Executive Audit Section under cover of a transit book. Documents in respect of incomplete transactions will be retained in the Import Section pending adjustment provided that all items not adjusted within four months from the date of the entry of the import vessel shall be forwarded to the Executive Audit Section for further necessary action.

Transhipment of free goods

33. (1) The procedure for dealing with transhipment applications for the transhipment of free goods will be the same as that detailed in sub-paragraphs (1) and (2) of paragraph 26 above. After the Noter has entered the total number of packages passed for transhipment in the original and duplicate copies of the application the documents will be submitted to the Superintendent for scrutiny.

(2) The Superintendent will—

(i) see that the correct procedure has been followed,

(ii) initial and sign the order permitting transhipment in the original and duplicate copy respectively,

(iii) retain the original as an office record and return the duplicate to the transhipper as the authority for the transhipment of goods.

(3) After shipment of the goods, the duplicate will be retained by the Steamer Agent's clerk and delivered in the Export Section along with the export manifest within five days after the grant of port clearance to the vessel. After check with the export manifest the application will be handed over to the Import Section to be filed with the original copy in the ship's import file of papers.

(4) When any part of the goods for which a transhipment permit has been granted as above are not shipped by the vessel for which they were entered but are intended to be shipped by another vessel the transhipper will file a fresh application in duplicate which will be dealt with as usual after it has been compared with the application filed originally and a note has been made on the latter document as to the quantity of goods short shipped.

RECOVERY OF DUTY ON SHIP'S STORES.

Recovery of duty on ship's stores.

34. Import duty is recoverable on ship's stores in the following cases :—

(*a*) When landed from any vessel, whether foreign or coasting, for home consumption, or if landed for warehousing, when issued from the warehouse.

(*b*) When any vessel is transferred from the foreign to the coasting trade, on all stores on board the vessel on the day of the transfer.

(*c*) When a vessel, ordinarily in the foreign trade, arrives here from a customs port with non-duty paid stores and is regarded as being in the coasting trade on her departure for another customs port.

In (*a*) a bill of entry should be filed either for home consumption or warehousing as the case may be for the stores landed and duty recovered in the usual course. In (*b*) duty is recoverable on the store list obtained by the Preventive Officer boarding the vessel. In (*c*) duty is recoverable on the store list received from the customs port at which the vessel first entered the coasting trade; if duty is not paid at this port the above store list will be handed over to the Shipping Bill Clerk in the Export Section for transmission to the next customs port to which the vessel proceeds. In cases where duty is to be recovered at this port, the action to be taken by the Import Section consists in seeing that bills of entry or store list giving full particulars of the goods are delivered, transmitting them for necessary appraisement, and on their receipt back having the duty assessed and duly credited to Government.

Note.—As a rule, by way of illustration, if a vessel enters outwards from Madras, for another customs port to take cargo for foreign port but carries some cargo for any intermediate customs port, at which it is to touch in the course of the voyage, it is not to be considered as transferred to the coasting trade. But if a vessel is carrying cargo for a customs port and is not about to proceed at once on a foreign voyage, or is going to a customs port seeking cargo for another customs port, it may be treated as in the coasting trade. In such cases a letter of advice shall be sent to the customs authorities at the intermediate customs port to the effect that no duty has been charged on the stores of the vessel and the fact shall be noted on the port clearance by the Export Department.

34-A. When a vessel is re-transferred from the foreign to the regular coasting trade, duty shall be levied on all the ship's stores of foreign origin landed for reimportation either as condemned or for consumption or storage unless they are bonded.

If, however, the stores are retained on board a vessel and no drawback has been claimed on stores at the time of the ship's last transfer from the coasting to the foreign trade, duty shall be levied on the articles shown in the foreign store list after deducting therefrom the following :—

(*a*) The stores on board at the time the vessel left the coasting trade.

(*b*) Shipments from duty paid stocks made on shipping bills after the vessel left the coasting trade.

Note.—Care should be taken to see that shipments of spirit, etc., out of bond are not so set off.

(*c*) Local purchases of cigars, cigarettes, tobacco, etc., for which cash receipts are produced.

Note.—Ship's life belts are exempt from duty under section 132, S.C. Act, when transferred from ship to ship of the same company ; if landed they are liable to duty unless they are bonded for subsequent transhipment.

35. (1) *Miscellaneous.*—As a means of checking the delays in the noting of bills of entry and transhipment applications, the Receiving Clerk shall maintain a statement in the prescribed form showing (i) the number registered hourly by the numbering machine and assigned to the last document admitted in the hour and (ii) the total number of documents admitted for noting daily. This statement will be put up every hour to the Superintendent for initials and sent to the Assistant Collector for scrutiny before office closes.

(2) A separate record will also be kept by the Receiving Clerk showing the total number of documents dealt with in the section during each month of the year for the purpose of arriving at the figures required for the annual report and as an index of the increase or decrease in the volume of work.

36. (1) No bill of entry or transhipment application will be received after 4 p.m. on ordinary days or 1 p.m. on Saturdays without the special sanction of the Assistant Collector.

(2) All documents admitted in the section, with the exception of those pending correction of errors, shall be completed on the day of receipt.

37. The Head Clerk shall furnish the Statistical Section with a daily memorandum giving particulars of the vessels entered inwards for publication in the daily lists.

38. (1) Within a month of the date of entry inwards, the ship's file including the following documents (duly noted in the docket sheet C. H. Form No. 214) will be forwarded to the Executive Audit Section for audit :—

(i) Import manifest, including store list, if any.
(ii) Applications for amendment of the manifest and admission of supplementary manifests.

(iii) Tranship permits with replies thereto in the case of transhipments to customs ports.
(iv) Export manifest, shipping bills, transhipment advices, rice and tea certificates and advices, if the vessel brought cargo from a customs port.
(v) Documents delivered with the application for entry inwards and retained for record.
(vi) Memorandum of amendment and transhipment fees noted for recovery from Steamer Agents.
(vii) Vouchers relating to fees or penalties recovered in the section.
(viii) Original copies of import entry applications delivered by the Agent for Government Consignments.
(ix) Correspondence with the ship's agents, importers, or other customs ports regarding any matters connected with the manifests, bills of entry, or other documents.

(2) In forwarding the ship's file for audit a note will be made of any references pending disposal in the section.

REGISTRATION OF IMPORTS OF ARMS AND PARTS THEREOF.

39. (1) In the case of importation of arms, etc., cleared direct for home consumption the original bills of entry as they are received from the Executive Audit Department should be entered in the prescribed register and kept by the Arms Clerk till the monthly "Arms List" is prepared and forwarded to the Commissioner of Police, Madras, by the 15th of the following month. In the case of those cleared from bond, the duplicate bills of entry as received from the Bond Clerk should similarly be noted against the respective items originally entered in the register with reference to the "Into Bond" bills of entry. These duplicates should then be sent to the Chief Port Section and on their final return therefrom should be retained till the said lists are completed.

(2) In the case of arms, etc., imported by private individuals as baggage, the relative baggage receipts received from the Preventive Deparment should similarly be dealt with and the usual monthly return to the Commissioner of Police prepared therefrom.

(3) The Arms Clerk should also scrutinize the S.C. 36 forms received from the outports. He should also prepare the annual statement for submission to the Board on the 15th January of each year showing the different bores of rifles and cartridges imported into the Presidency during the previous year.

"WAREHOUSING."

40. All transactions connected with warehousing are governed by the provisions of sections 90—127 (Chapter XI) of the Sea Customs Act and are under the control of the Assistant Collector in charge of the Import Section.

General.

41. The following procedure will be observed when goods are entered by an importer for warehousing:—

Admission of goods into a warehouse.

(1) The bills of entry in duplicate, presented by importer under section 86 of the Sea Customs Act and prescribed by the Chief Customs Authority, under section 91 of the Act, as the application to warehouse required by section 90 will first be noted in the Import Section as usual and then delivered in the Appraisers' Section where they will be dealt with in accordance with the procedure laid down for the assessment and examination of the particular class of goods in question. The documents will then be disposed of as follows:—

(*a*) If no duty is recoverable either from importers or Steamer Agents on shortages or breakages or on short landed packages, the *original* will be sent by a peon to the Head Calculator in the Accounts Section, while the *duplicate* will be returned to the importer for preparation and delivery of the bond, required by section 92 of the Act, to the Bond Clerk in the Import Section.

(*b*) if duty as above is recoverable, both the original and duplicate bills of entry will be sent by a peon to the Head Calculator in the Accounts Section.

(2) On receipt of the original bill of entry under (*a*), the Head Calculator will complete and calculate the amount of duty leviable on the goods in the bill of entry and send the documents to the Accounts Audit Section, whence, after check of the calculation, it will be returned to the Bond Clerk. On receipt of the original and duplicate bills of entry under (*b*), the Head Calculator will calculate and record in the original and duplicate bills of entry the amount of duty leviable on—

(i) goods to be warehoused,

(ii) quantity shortlanded or found deficient in packages landed, and then return the documents to the importer for the payment of duty, or if the importer has a deposit account, send them to the Deposit Clerk for debit of the duty to his account.

(3) After payment or adjustment of duty on the missing or deficient goods the duplicate bill of entry will be returned to the importer for preparation and delivery of the bond under

section 92 to the Bond Clerk, and the original will be forwarded to the Accounts Audit Section for return to the Bond Clerk after audit of the amount of duty assessed on the goods to be warehoused.

(4) On receipt of the duplicate bill of entry with the relative bond from the importer the Bond Clerk will—

(i) compare the duplicate with the original bill of entry and see that the foregoing procedure has been observed,

(ii) check the bond to see that it is correctly prepared and stamped,

(iii) enter all the particulars including rate of duty in the bond register, note the register serial number on the bond and the bills of entry, endorse the duplicate bill of entry with the "Pass into Bond" order and send the documents with the register to the Superintendent for check and initial of the entries in the register and signature of the "Pass into Bond" order in the duplicate bill of entry.

(iv) return the duplicate bill of entry to the importer as the authority for the removal of the goods from the Port Trust premises to the warehouse under Preventive supervision, and submit the original bill of entry with the bond and the register to the Assistant Collector for check and initials.

(5) Delivery of the goods from the Port Trust premises will be noted by the Preventive Officer checking deliveries on the reverse of the duplicate bill of entry and the document handed over as each lot is cleared to the officer supervising the removal for delivery on arrival at the warehouse to the Bond Supervisor.

(6) On receipt of all the goods in the warehouse the Bond Supervisor will—

(i) check the goods with the particulars thereof noted in the duplicate bill of entry and proceed as required by section 94 of the Act,

(ii) have the number of the bond and year of bonding noted on each package and see that the goods are deposited in due course and properly stacked in the room allotted to the importer for the storage of his goods,

(iii) enter the particulars of the quantity and the description of the goods received in the stock lists, certify on the face of the duplicate bill of entry as to the quantity of the goods warehoused and the date of warehousing and return the latter document to the Bond Clerk.

(7) The Bond Clerk will then—

(i) note in the bond register the date on which the goods were warehoused and see that all the packages covered by the bond have been duly warehoused or have been otherwise duly accounted for,

(ii) send the bond to the Bond Supervisor for safe custody and forward the original and duplicate bills of entry to the Statistical Section for registration of trade statistics and transmission thereafter of the duplicate to the Executive Audit Section and original to the Bond Supervisor for record with the ship's papers and bonds, respectively.

(8) On receipt of the bond the Bond Supervisor will fill up, sign and deliver to the importer a WARRANT in C.H. Form No. 119 prescribed under section 96 of the Act.

Note.—The stamp duty on the Bond is calculated on twice the actual amount of duty assessed under section 87 of the Act as follows :—

		ANNAS.
When the amount secured does not exceed Rs. 10	...	3
,, ,, ,, exceeds Rs. 10 and not Rs. 50	...	6
,, ,, ,, exceeds Rs. 50 and not Rs. 100	...	12
For each succeeding Rs. 100 or part thereof up to Rs. 1,000	...	12
In any other case Rs. 10.		

41-A. Provisional Bond :—

(1) In cases in which the exact amount of duty assessable on goods entered for warehousing cannot be immediately determined owing to samples having to be sent for test, or for any other reason, the Appraiser concerned will estimate the approximate duty chargeable and note in the Order space on both copies of the bill of entry, the amount (i.e., twice the duty) for which the bond should be executed and submit the documents to the Head Appraiser.

(2) The Head Appraiser will review the assessment, attest the note in both copies of the bill of entry, return the original bill of entry to the Appraiser to be kept pending receipt of test report or other documents, and hand the duplicate bill of entry to the importer for delivery to the Bond Clerk along with the bond required under section 92 of the Act.

(3) The procedure thereafter for the registration of the bond and grant of the "Pass into Bond" order will be the same as usual except that the duplicate bill of entry only will be made use of in making the provisional entries in the bond register.

(4) After the goods are received into the warehouse the Bond Supervisor will send the duplicate bill of entry to the Appraiser's Department for final assessment. On receipt of the test report or other information required, the Appraiser concerned will complete the assessment of the bill of entry and send both copies, after scrutiny by the Head Appraiser, to the Accounts Section under a transit book. The Accounts Section will calculate duty and forward the documents to the Accounts Audit Section for audit.

(5) The Bond Clerk will, on receipt of the bill of entry from the Accounts Audit Section, complete the entries in the warehouse register.

Admission of goods into a private warehouse.

42. The procedure for the admission of goods into a private warehouse will be the same as that described above except that when no Customs Officer is permanently posted at the warehouse the duties in regard to the receipt and storage of the goods in the warehouse and the entry of the necessary particulars in the Stock Lists will be performed by the Preventive Officer or Appraiser deputed for the purpose by the Superintendent of Preventive Service or Head Appraiser on an application in writing to this effect being made to him by the bonder of the goods.

Rules and procedure relating to goods in a warehouse.

43. The operations of compounding, blending, reducing or bottling of foreign liquor in Customs Bonded Warehouse will be regulated by the rules issued under section 100 of the Sea Customs Act (*vide* paragraph 6-A, Chapter XI of the Pamphlet of Rules and Notifications under the Sea Customs Act) and conducted in accordance with the following procedure :—

(1) An application in the prescribed form (*vide* Form No. 17, Appendix C, Rules and Notifications) to carry out any of the above operations will be presented to the Bond Clerk who will—

(i) check the particulars as to casks mentioned in the application with the relative entries in the bond register and note the fee to be collected for supervision prescribed in Chapter XI, sub-paragraph (2) of paragraph 6 of the Pamphlet of Rules and Notifications on the application as well as in both the original and duplicate bills of entry, fill in the landing account columns in the regauge paper,

(ii) submit the papers to the Assistant Collector, Imports, for sanction or, where Board's sanction for the proposed operation is required by the rules, put up draft for Collector's approval through the Assistant Collector after calling for samples of the colouring matter or flavouring essence to be submitted for test,

(iii) send the bill of entry after being dealt with as required in paragraph 50 *infra* along with the application to the Calculator in the Accounts Section for calculation of duty on the liquor. After calculation of duty the bill of entry along with the application will be returned to the bonders for payment of duty and fee in the case of cash payments. If the bonders have deposit account the bill of entry and the application will be sent to the Deposit Clerk for adjustment of the amount. After adjustment or payment of duty and fee as the case may be the duplicate bill of entry with pass order and the application will be delivered to the bonders who will produce them to the Head Appraiser for deputing an Appraiser to supervise the operation in the warehouse."

(2) The Appraiser so deputed will on completion of the operation note on the application the particulars of the operation and the date on which it was conducted so that further fees may be collected by the Bond Clerk in case the operation is done on more than one day, and then send the papers to the Bond Clerk.

(3) The Bond Clerk will—

(i) prepare a bill for the recovery or adjustment of the supervision fees at the rates prescribed (*vide* sub-paragraph (2) of paragraph 6, Chapter XI, of the Rules and Notifications),

(ii) send an advice giving the particulars of the operation to the Inspector of the Circle (Salt, Abkāri and Customs Department) to which the goods are to be removed for home consumption on clearance from bond,

(iii) send the papers to the Bond Supervisor to be filed with the bond.

(4) The Bond Supervisor will allow delivery of such goods, on production of a bill of entry showing that duty and other charges due thereon have been recovered and clearance permitted in accordance with the usual procedure.

Recovery of warehouse rent.

44. The following rules shall be observed :—

(1) On the first working day of each month, the Bond Clerk will prepare bills in C.H. Form No. 348 for the recovery of rent for

(i) private rooms leased to importers and

(ii) goods stored in the general store room at the rates prescribed (*vide* paragraph 8, Chapter XI of the Rules and Notifications) after calling for the stock lists of importers in the latter case. After entering the particulars of each bill in the office memorandum of warehouse rent he will submit the bills with the memorandum through the Superintendent to the Assistant Collector for signature of the bills and initial of the memorandum below the last entry for each month.

(2) The bills with the stock lists will then be sent to the Accounts Section for entry in the Register of Bills recoverable (C.H. Form No. 7) and transmission thereafter to the Accounts Audit Section.

(3) After audit the stock lists and the Memorandum will be returned to the Bond Clerk who will send the stock list to the Bond Supervisor. The bills will be returned to the Accounts Department for adjustment of those relating to deposit account and for despatching the rest to the bonders concerned.

(4) The Accounts Section will see that all bills are paid within 10 days of the issue of the demand and put up to the Assistant Collector, Imports, for orders any cases of delay which may occur.

Period for which goods may remain in bond.

45. Subject to the provisions of section 103 of the Act goods may remain in a warehouse for three years from the date of the bond executed under section 92 of the Act in respect of such goods. On the expiry of this period they must be cleared either for home consumption or shipment to a foreign port. In special cases permission to extend the term of the bond may be granted by the Collector of Customs subject to the following conditions :—

(*a*) Good and sufficient cause to be required before an extension is granted.

(*b*) Any extension to be limited to the shortest period reasonably practicable.

(*c*) Application to be filed in time to permit of examination of the goods before expiry of the current period of the bond.

(*d*) A new bond to be executed under proper legal advice for the duty still due.

(*e*) Duty to be calculated having regard to the state of the goods as found at re-examination, provided that the regulation allowances for wastage be not exceeded.

Note.—If no extension is applied for or granted in respect of a bond the goods remaining uncleared will be liable to payment of interest at 6 per cent on duty from the date of expiry of the bond up to the date of payment of duty.

Fresh bond not necessary when ownership changes.

46. When the ownership of bonded goods changes, a fresh bond need not be executed by the new owner for the unexpired term of the original bond. The goods may be delivered to the new owner on the strength of the endorsement on the warrant.

47. (1) Applications for the removal of goods from one warehouse to another under the provisions of section 104 of the Sea Customs Act will be presented in the prescribed form (*vide* paragraph 10 of Chapter XI of Rules and Notifications) to the Bond Clerk who will

Removal of goods under section 104 of the Act.

- (i) see that the particulars in the application agree with the entries in the bond register, note therein the receipt of the application and then submit the application endorsed with an order to the effect that the removal of the goods may be permitted under supervision to Assistant Collector for signature,
- (ii) return the application endorsed as above to the owner.

(2) The owner will then apply to the Superintendent, Preventive Service for an officer to supervise the transit of the goods, and in cases where no Customs Officer is posted in charge of the warehouse to or from which the goods are to be removed for the services of a Preventive Officer to supervise the storage or issue of the goods.

(3) When removal is to be effected the owner will present the application to the officer for the time being in charge of the warehouse from which the goods are to be removed. This officer will allow delivery of the goods, endorse the application and make a note in the Stock List to that effect and hand the document over to the officer deputed to supervise their transport.

(4) On arrival of the goods at the warehouse where the goods are to be deposited, the application will be given to the officer in charge who will see that the goods covered by the document are duly stored in the warehouse, endorse the application to this effect and return it to the Bond Clerk in the Import Section.

(5) The Bond Clerk will make a note of the transfer of the goods in the bond register and forward the application in the usual course to the Bond Supervisor to be filed with the bond.

48. In the case of goods to be *shipped* from bond under the provisions of section 105 of the Sea Customs Act, the following procedure will be observed :—

Removal of goods under section 105 of the Act by sea.

(1) The owner will prepare a shipping bill in triplicate in the prescribed form (C. H. Nos. 172—4) with the words "From Bond" written prominently in red ink at the top of each copy and present the documents in the Export Department along with a bond in the prescribed form (*vide* Pamphlet of Rules and Notifications) as required by section 106 of the Act, where they will be admitted and then forwarded to the Bond Clerk.

(2) The Bond Clerk will

- (i) compare and record the particulars of goods entered for shipment against the entries in the register,
- (ii) check the bond to see that it is correctly prepared and stamped,
- (iii) take necessary action to recover rent or other charges leviable on the goods,
- (iv) see that the number of the bond has been entered on the shipping bills,
- (v) endorse and initial the order in the shipping bills permitting shipment of the goods under section 105 and submit the document with the bond to the Assistant Collector for signature of the order and acceptance of the bond.
- (vi) forward the shipping bills to the Shipping Bill Clerk in the Export Section.

(3) The Shipping Bill Clerk in dealing with the shipping bill as in the case of free goods will in addition to the usual scrutiny (i) see that the goods are entered for shipment to a warehousing port, (ii) prepare an advice in the prescribed form for despatch to the Customs Officer at the port of destination.

(4) On receipt of the duplicate and triplicate shipping bills from the Export Section, the owner will apply to the Preventive Section for the services of an officer to supervise the removal and shipment of the goods and when an officer is deputed, present the documents to the Bond Supervisor, or in the case of a private warehouse, to the officer deputed to issue the goods therefrom.

(5) The Bond Supervisor or the officer deputed to issue the goods will allow delivery, after satisfying himself whether rent has been recovered if leviable, note the clearance of the goods on the relative Stock List and on the duplicate and triplicate shipping bills, hand over the duplicate and triplicate shipping bills to the Preventive Officer, who, after the goods have been shipped under his supervision, will make a note of the fact on the reverse of the shipping bills, hand over the triplicate copy to the Ship's Officer and send the duplicate to the Export Section.

(6) On receipt of the duplicate shipping bill from the Export Section the Bond Clerk will

- (i) complete the entries in the bond register and submit the shipping bills with register to the Assistant Collector for check of the clearances posted and initial of the register in token thereof,
- (ii) return the shipping bills to the Export Section through the Statistical Section.

(7) On receipt of the intimation regarding the due arrival and re-warehousing of the goods at the port of destination, the bond executed under section 106 of the Act will be cancelled under the Assistant Collector's signature and returned to the owner. The intimation will then be sent to the Export Section to be filed with the ship's papers.

Removal of goods under section 105 by inland carriage.

49. (1) When goods are to be removed under section 105 of the Act by *inland carriage* the owner will present an application in the prescribed form (*vide* paragraph 10, Chapter XI of Rules and Notifications) along with the bond required under section 106 to the Bond Clerk who will,

(i) compare and record the particulars of goods mentioned in the application against the entries in the register,
(ii) check the bond to see that it is correctly prepared and stamped,
(iii) take necessary action to recover rent and other charges, if any, leviable on the goods,
(iv) enter in red ink the number of the bond on the application,
(v) endorse and initial an order on the application permitting removal of the goods under section 105 of the Act and submit the application with the bond to the Assistant Collector for signature of the order and acceptance of the bond,
(vi) return the application endorsed as above to the owner.

(2) The owner will after applying to the Preventive Section for the services of an officer to supervise the transport of the goods, present the application to the officer in charge of the warehouse who will—

(i) deliver the goods,
(ii) note the clearance in the stock lists and on the application,
(iii) hand the application over to the Customs Officer supervising removal.

(3) The Customs Officer will accompany the goods to the booking office and, after they are consigned to the officer in charge of the warehouse where the goods are to be deposited, send the railway receipt with the application to the Bond Clerk.

(4) The Bond Clerk will—

(i) despatch the Railway Receipt with a covering advice signed by the Assistant Collector to the officer to whom the goods were consigned,

(ii) complete the entries in the bond register, submit the register with the application and bond to the Assistant Collector for check and initials.

(5) On receipt of the intimation from the officer in charge of the warehouse to which the goods were consigned regarding the arrival and re-warehousing of the goods the bond filed under section 106 of the Act will be cancelled under the Assistant Collector's signature and returned to the owner. The application will then be sent to the Bond Supervisor for being filed with the bond originally executed under section 92.

Clearance of goods for home consumption section 10 of the Act.

50. When goods are to be removed from the warehouse for home consumption the following procedure will be observed :—

(1) The owner will present a bill of entry in triplicate (printed on green paper) in the Import Section. After admission it will be forwarded to the Bond Clerk who will

(i) see that the particulars of the goods given in the bill of entry agree with the entries in the register and note the quantity to be cleared in the register in the column provided for the purpose.
(ii) note on the original and duplicate bill of entry
(*a*) the issue number below the bond number entered on the documents by the bonder,
(*b*) the quantity or value of the goods on which duty is leviable,
(*c*) the rate of duty,
(*d*) rent or other charges due from the owner in respect of the goods,
(iii) send the bills of entry to the Accounts Section for calculation and payment or adjustment of the duty, rent and other charges, if any.

(2) After payment or adjustment of duty and other charges, if any, in accordance with the usual procedure the original bill of entry will be sent by the Accounts Section to the Accounts Audit Section the next morning for audit and transmission thereafter to the Record-keeper for record and the duplicate and triplicate bills of entry will be returned to the owner; after the grant of pass order by the Superintendent on the duplicate bill of entry.

(3) The owner will then present the duplicate bill of entry with the warrant issued under section 96 to the officer in charge of the warehouse who will

(i) see that duty has been paid at the rate in force on the date of actual removal of goods from the warehouse together with rent and other charges, if any, and allow delivery,

(ii) note clearance of the goods on
(a) the warrant,
(b) the duplicate bill of entry,
(c) stock lists,

(iii) return the duplicate bill of entry to the Bond Clerk, or, in the case of tobacco cleared from Messrs. Spencer & Co.'s Bonded Warehouse at Dindigul, retain the document and send instead a post card intimation to the Assistant Collector at Madras giving full particulars of the goods delivered.

(4) The Bond Clerk will
(i) complete the entries in the bond register,
(ii) submit the register with the duplicate bill of entry to the Assistant Collector for check and initials.

51. (a) When liquor in casks is intended for clearance after re-gauging, the bill of entry will after being admitted in the Import Department in the first instance be presented to the Head Appraiser for deputing an appraiser to gauge the casks. The appraiser will after gauging the casks and noting the results on the bill of entry return the documents to the Bond Clerk who will compute the proof quantity on which duty is leviable as follows :—

Original proof or ullage quantity	= A
Wastage allowed under section 116 of the Act ...	= B
Proof or ullage quantity as ascertained by appraiser	= C
Deduct C from A	= D

If D is less than B duty will be assessed on C ; but if D is greater than B, the duty is recoverable on A minus B, except when extra allowance is sanctioned by the Assistant Collector under section 117 of the Act, in which case duty is recoverable on C.

In order to safeguard revenue which may otherwise be lost on account of bonders' failure to repair leaky casks promptly the Bond Supervisor will inspect all the casks as far as possible every day and in cases of leakage that may be found issue notices to bonders under the signature of the Assistant Collector asking them to repair the casks satisfactorily and without delay and at the same time warning them that in the event of delay or failure on their part to comply with the request duty on excess wastage, if any, will not be waived. If a cask which was once leaky and repaired is again noticed to be leaky he will send a second notice asking the bonders to repair and clear the cask immediately and warning them as in the first notice. He will maintain a statement of such advices and will submit it to the Assistant Collector along with each advice he issues.

Before passing a bill of entry for clearance of a regauged cask the wastage in respect of which is above the prescribed limit, the Bond Clerk will call for the statement of leakage advices and submit a report on the original bill of entry as to the following particulars :—

(1) Date of issue of notice to bonders ;

(2) Whether the cask was repaired or not ; if repaired, the date of repairs ;

(3) Whether the bill of entry for clearance was filed promptly or not after issue of a second notice asking the bonders to clear the casks.

Ordinarily duty will be collected on excess wastage if the cask is not repaired at all or if repairs are not effected promptly after issue of notice or is not cleared soon after issue of second notice asking the bonders to clear the cask. In exceptional cases of this kind duty on excess wastage may be waived under the orders of the Assistant Collector or Collector on sufficient cause being shown by the bonders for their default.

(b) In the case of liquor cleared from bond, duty should be collected on the quantity to be actually delivered. Duty should not be levied on approximate quantities in respect of each lot cleared, subject to final adjustment at the time of clearance of the last lot.

52. When owners intend to claim rebate of duty on wastage, if any, on tobacco in bond, the bill of entry will in the first instance be presented to the officer in charge of the warehouse wherein the goods are bonded. The Bond Officer will weigh the packages intended to be cleared and enter on the face and reverse of the original and duplicate bill of entry, respectively, the gross, and net weights (in lb. and oz.), at the time of warehousing as well as the gross and net weights at the time clearance is applied for. He will also note his remarks in regard to any unusual wastage while the packages were in bond, the wastage ordinarily allowable being 5 per cent. The Bond Clerk will obtain orders as to the remission or levy of duty on any excess wastage and note the actual quantity on which duty is leviable and then proceed with the documents as usual.

Clearance of goods for shipment under sections 111 and 112 of the Act.

53. When goods are entered for shipment to a foreign port or as provisions, etc., for use on board a vessel proceeding to a foreign port, the procedure will be the same as that described under paragraph 48 above except that—

(a) a bond, executed under the provisions of section 138 of the Act, will be taken only in the case of exports to Colombo or other foreign ports on the continent of India, (*b*) liquor in casks, when entered for shipment to a foreign port will be gauged by an appraiser and import duty will be charged on any deficiency in excess of the allowance admissible under sections 116 and 117 of the Act before the shipping bill is put up to the Assistant Collector for orders to permit the shipment.

(*c*) the Shipping Bill Clerk will prepare an advice in the prescribed form for despatch to the last customs port of call in case the vessel is proceeding to a foreign port via customs ports.

When any quantity of the goods shipped under section 112 of the Sea Customs Act is reported to have been consumed in the Indian waters duty will be charged on any quantity consumed in excess of the reasonable quantity which may be decided by the Assistant Collector.

Custody and disposal of warehousing bonds.

54. The officer in charge of the Public Bonded Warehouse will be responsible for the safe custody of warehousing bonds executed under section 92. which he should keep carefully arranged in the iron chest in the warehouse. When the whole of the goods covered by a bond are cleared for home consumption or shipment to a foreign port, or as stores on board a foreign vessel or for re-warehousing at another customs port, the officer will forward the bond with the bills of entry and other documents filed therewith to the Bond Clerk with the endorsement "may be closed." After verifying by reference to the bond register that all the goods covered by the bond have been duly cleared, the Bond Clerk will submit the bond and the connected papers to the Assistant Collector, Imports, for cancellation of the bond, and will then record the documents

During the first week of every month the Bond Clerk will forward a list of bonds cancelled during the previous month to the Accounts Audit Section and will see that the bond and connected papers required by that section for test audit are forwarded. The Accounts Audit Section will audit the bonds and return them with the connected papers to the record.

Taking over charge of the Public Bonded Warehouse.

55. The Public Bonded Warehouse shall be in charge of a Senior Preventive Officer deputed to hold charge for six months. Whenever an officer in charge of the warehouse is transferred to other duty, he will in company with the relieving officer take stock of the contents of the warehouse and will report to the Assistant Collector that he has handed over. The relieving officer will also report that he has taken stock and received charge. Both officers will state in their reports whether

the stock was found correct or otherwise. Only simple receipt and delivery work is to be done by the warehouse officer. When other work has to be performed the Head Appraiser will depute an appraiser.

Stock-taking in warehouses.

56. The Auditor and the Assistant Collector, Imports, will take stock of the goods in bonded warehouse annually, the former on the 1st of March and the latter on the 1st of September.

57. Applications for licences for private warehouses in the form prescribed under the provisions of section 16 of the Act will be received for disposal by the Bond Clerk. The Assistant Collector in charge will satisfy himself that the applicant for a private warehouse is a person of such substance that any liability likely to be incurred by him under section 123 of the Act could be enforced against him and then send the application to the Assistant Collector in charge of the Preventive Service for report as to the suitability of the premises specified therein for use as a warehouse for the storage of the goods in question. If the premises are reported to be suitable, or after any alterations or improvements suggested are carried out, the Assistant Collector for Imports will submit the papers with the licence in the form prescribed to the Collector for signature of the licence.

Rules relating to the manufacture of cigars in bond.

58. (1) The rules issued by the Board of Revenue under section 100 of the Sea Customs Act to regulate the manufacture of cigars in bonded factories intended for export to foreign ports from unmanufactured foreign tobacco for which free entry is allowed at the Custom House are embodied in paragraph 7, Chapter XI of the Pamphlet of Rules and Notifications issued under the Act.

Tobacco Bonded Factories.

(2) There are two such Bonded Cigar Factories at present, one belonging to Messrs. Spencer & Co., Ltd., at Dindigul and the other to Messrs. McDowell & Co., Ltd., Madras. Rule 3 of these rules provides for the direct clearance from the Custom House to a Bonded Factory without payment of duty of unmanufactured foreign tobacco imported for use in the manufacture in bond of cigars to be exported to foreign ports. In practice, however, such tobacco on importation is first warehoused under the usual warehousing procedure and then removed to the factories for manufacture. Messrs. Spencer & Co., Ltd., have their private warehouse for tobacco at Dindigul while Messrs. McDowell & Co., Ltd., deposit their tobacco in the Pubilc Bonded Warehouse, Madras.

59. The procedure for the admission of unmanufactured foreign tobacco into a Bonded Warehouse is the same as that detailed in paragraph 42 *supra,* except that after delivery from the Dutiable Import Shed of goods intended for removal to Messrs. Spencer & Co.'s private warehouse at Dindigul

Admission of unmanufactured tobacco to Bonded Warehouse.

Rules relating to the manufacture of cigars in bond.

(1) the Customs Officer supervising the removal will accompany the goods to the Railway Booking Office, and after the goods have been consigned to the Bond Supervisor at the Dindigul Warehouse and Factory endorse the duplicate bill of entry to this effect, take charge of the railway receipt and forward immediately both documents to the Bond Clerk,

(2) the Bond Clerk will endorse a forwarding note on the duplicate bill of entry, obtain the Assistant Collector's signature thereto and then forward the document together with the original bill of entry and the railway receipt to the correspondence office for early despatch to the Bond Supervisor at Dindigul,

(3) the Bond Supervisor will on arrival of the goods take action as required by rule 4 of the rules referred to above, enter the gross weight of each package found by him against the gross weight given on the original and duplicate bills of entry, note therein the date of receipt of the packages into the warehouse, retain the original bill of entry for record and return the duplicate as a receipt for the goods to this office where it will be dealt with by the Bond Clerk as usual.

60. (1) When tobacco warehoused under the procedure detailed above is to be removed from the warehouse to the bonded factory for use in the manufacture of cigars, the manufacturer shall file a bill of entry in duplicate, in the form prescribed for the admission of goods into the warehouse, specifying therein full particulars of the bales required and certifying, by endorsement on the reverse of the original bill of entry, that the tobacco is intended for use in the manufacture of cigars in bond.

(2) In the case of tobacco warehoused at Madras, the bills of entry shall be delivered to the Bond Clerk in the Import Section who will—

- (i) make a note of the goods entered for removal in the bond register,
- (ii) obtain the Assistant Collector's signature to the order permitting removal of the goods required,
- (iii) send the original and duplicate bills of entry to Bond Supervisor of the Public Bonded Warehouse.

The Supervisor will (i) weigh each of the bales required to ascertain its gross weight, (ii) note the result of weighment on

both copies of the bill of entry; (iii) seal each bale with the customs seal and affix the impression of the seal to the bills of entry, (iv) hand over the duplicate bill of entry to the Preventive Officer deputed to accompany the goods to the cigar factory and retain the original bill of entry for file with the bond, (v) note the issue of the bales in the stock list and warrant. The Preventive Officer supervising the removal will, on arrival of the bales at the factory, deliver the goods into the custody of the Supervisor in charge, obtain his acknowledgment of receipt on the duplicate bill of entry and then return the document to the Bond Clerk who will complete the entries as regards the issue of the bales in the bond register and put up the register with the bill of entry to the Assistant Collector for check and initial of the entries.

(3) Bills of entry for tobacco warehoused at *Dindigul* shall be delivered to the Supervisor in charge, who will on receipt of the documents (i) enter particulars of the bales required in his register of bales removed from the Bonded Factory, (ii) allow the bales to be removed under his supervision, (iii) note the fact of removal on both copies of the bill of entry, (iv) retain the original bill of entry for record and return the duplicate bill of entry to the Assistant Collector at Madras. The duplicate bill of entry will on receipt by the Assistant Collector be handed to the Bond Clerk to be dealt with as required in sub-paragraph (2) above.

61. The following procedure will be adopted in regard to the export to foreign ports by sea, under rule 8 of the rules above referred to, of packages containing finished cigars manufactured in Bonded Factories:—

Despatch of finished cigars from the Bonded Factory to the Public Bonded Warehouse for eventual shipment to foreign ports by sea.

(1) The Supervisor at Dindigul will book such packages under his supervision to the address of the Collector of Customs, Madras, and will send an advice to the Collector giving particulars of the number of packages sent for shipment and the gross and net weight and marks of each such package together with the railway receipt. The advice and railway receipt will on receipt in this office be forwarded to the Superintendent, Preventive Service, who will depute a Preventive Officer to take delivery of the packages from the railway booking office after verifying the marks and seals. On arrival, the packages will be deposited either in the enclosure next to the Appraisers Office in the Dutiable Import Shed or in the Public Bonded Warehouse according as may be directed, and the Preventive Officer will hand over the advice noting therein the date of delivery of the packages to the Examiner at the Dutiable Import Shed or the officer in charge of the Public Bonded Warehouse, as the case may be, and obtain an acknowledgment of receipt of

the packages from the receiving officer in his diary after verification by him of the seals, marks and weight of the packages.

(2) The Supervisor attached to Messrs. McDowell & Co.'s Factory at Madras will send packages intended for export to foreign ports by sea either to the Dutiable Import Shed or the Public Bonded Warehouse as ordered accompanied by his peon together with the advice referred to in rule 8 of the rules for the manufacture of cigars in bond. The peon will deliver the packages and the advice to the Senior Examiner at the Dutiable Import Shed or Bond Officer who will check the marks and weights and examine the seals and then give an acknowledgment for the packages in the transit book brought by the peon for the purpose.

(3) The Supervisor of the warehouse or the Senior Examiner will, after noting on the advice the result of weighment of the packages and the date of receipt of the packages into the Warehouse or the Dutiable Import Shed, as the case may be, forward the document to the Bond Clerk.

(4) When a shipping bill is filed for the shipment of the cigars deposited in the Dutiable Import Shed or the Public Bonded Warehouse, it will, after admission in the Export Section as usual, be forwarded to the Bond Clerk who will—

(*a*) see that the particulars of the goods given in the shipping bill agree with those entered in the relative advice,

(*b*) recover warehouse rent chargeable in the case of goods stored in the warehouse,

(*c*) obtain the Assistant Collector's signature to the order permitting removal of the goods for shipment,

(*d*) return the shipping bills to the Export Section for disposal.

(5) After shipment of the goods, the duplicate shipping bill bearing the usual endorsement as to the shipment of the goods, will be returned by the Preventive Officer concerned to the Bond Clerk through the Export Section, who will—

(*a*) make a note in the advice of the fact of shipment and enter therein the number and date of the shipping bill under which shipment was effected,

(*b*) recover any extra warehouse rent which may be chargeable,

(*c*) return the duplicate shipping bill to the Export Section and retain the advice in his file for check with the monthly stock account when received from the Bond Supervisor of the factory concerned.

Despatch to foreign countries by post of cigars manufactured in bond.

62. The Supervisor in charge of the Bonded Tobacco Factory (at Dindigul or Madras) will himself deliver to the postal authorities, parcels containing cigars manufactured in bond and intended for despatch to foreign countries, and each such parcel will bear a label indicating that, in the case of cigars manufactured at Dindigul, if not delivered to the addressee in the foreign country of destination it should be returned to the Supervisor, and that in the case of parcels sent from Messrs. McDowell & Co.'s Bonded Factory at Madras the parcel if returned undelivered to the addressee should be made over to the Collector of Customs, Madras, by the Postal authorities. The postal receipts of all parcels sent in a month will be retained by the Supervisor and forwarded by the 5th of the following month to the Collector of Customs, Madras (as required by rule 9 of the rules for the manufacture of cigars in bond) together with a statement in the prescribed form showing particulars of the parcels despatched, viz., Post Office number, name of addressee, gross and net weight of each parcel, along with his monthly statement of accounts under rule 12 of the above rules.

Monthly statement of accounts, check of—.

63. The monthly statement of accounts of the Bonded Tobacco Factories required under rule 12 of the rules for the manufacture of cigars in bond will, on receipt in this office, be forwarded to the Bond Clerk who will check the particulars shown therein with reference to the information available from the documents received in this office and submit his report to the Assistant Collector, Imports.

APPENDIX A.

INSTRUCTIONS FOR THE PREPARATION OF BILLS OF ENTRY.

Form.

1. Bill of Entry shall be in the form prescribed under section 86 of the Sea Customs Act. Bills of entry for goods going into consumption should be in triplicate on white paper, for goods going into Bond in duplicate on buff and for goods cleared from Bond in triplicate on green. The originals of the bills of entry should be printed in black ink, the duplicates in blue, and the triplicates (if used) in violet. The paper used should be ruled and of durable quality approved by the Customs Collector and the size of each copy 20½" × 13½".

"Deposit and Prior Entry" Bills of entry.

2. (1) In cases of clearance under deposit account, bills of entry should have the words "Deposit Account" clearly stamped at the top of the form, and those presented under the "Prior Entry" system should have the words "Before Entry" stamped on them with an undertaking that, for the purpose of section 37 of the Act, it is expressly agreed that the bill of entry shall be deemed to be delivered on the date on which the order for inward entry is passed.

Bills of entry for over-carried, transhipped, etc., cargo.

(2) *Endorsements.*—Overcarried cargo, transhipped cargo and other information which the importer desires to furnish in relation to the goods should be made in red ink on the top of the bill of entry.

To be signed by the importer or agent.

3. All copies of the bill of entry must be legibly signed by the importer or duly authorized agent. Bills of entry presented by licensed Custom House agents, brokers or clerks should have the name of the presenter written on the right hand top together with the number of his licence.

What goods to be included in one Bill of entry.

4. The same bill of entry form should not contain goods imported from more than one port nor ordinarily cover the contents of more than three bills of lading.

Number and date of Bill of entry.

5. The manifest number will be published in the Import Department and must be inserted in the bill of entry form by the presenter. The importer should not enter the date of the bill of entry. The date will be inserted by the manifest clerk and will be the date on which the bill of entry is noted in the manifest. He will also enter the index number. The manifest number and index number or numbers will form the means of identifying the bill until the cash number is noted on it by the Cash Department and must be quoted when reference is quoted to the bill. (When there are several index numbers on one bill, the first of the series need only be quoted for reference).

Port from which goods shipped.

6. In the heading (Port of shipment) care should be taken in the case of goods on a through bill of lading to enter the port at which through bill of lading was granted.

7. The entry of any item or items in the bill of entry should be commenced on the first line of the bill of entry.

Instructions for filling up the various columns.

The following instructions shall be observed in filling up the various columns in the bill of entry form:—

Column 1—*Number and description.*—The number (quantity) of cases, bales, crates, bundles, etc., should be shown in words as well as in figures, care being taken to show these details in line with the description of contents in column 5. The number of packages should be totalled and the total written out in words as well as figures below the last item.

Column 2—*Marks and numbers.*—Only marks and numbers of the packages shown in column 1 should be entered—these must be in accordance with the marks and numbers given on the bill of lading. The entries should be in line with the entries in columns 1, 3, 4 and 5.

N.B.—All corrections in columns 1 and 2 must be initialled in the duplicate and original copies of the bill of entry by the Superintendent of Imports.

Column 3—*Unit.*—The unit of quantity should be that shown against the classification to which the goods belong in the list that may be issued from time to time under the orders of Government showing the denomination and classification under which the articles imported are to be entered in the Custom House returns, and according to the sub-headings of the Import Schedule of the Tariff Act.

When the unit is a unit of weight, it should be stated at the heading of the column for amount under quantity whether the weight declared is gross or net. Net weight should be declared when known. Gross weight is the weight of the goods with their coverings or receptacles. Net weight is found by deducting the weight of the covering or receptacles from the gross weight.

Column 4—*Amount.*—The total quantity of the units in column 3 should be shown in words and figures.

N.B.—The entries in colums 3 and 4 to be shown in line with the entries in columns 1, 2 and 5.

Column 5—*Description.*—The correct description (i.e.) the ordinary trade description of the goods as invoiced and contained in the packages should be entered in column 5 in line with the entries in columns 1, 2, 3 and 4.

Column 6—*Rate of real value.*—This column is to be used for the rate per unit when the article is assessed to duty on a tariffed value, or if the article is assessed on quantity and not on value. The rate must be entered in words as well as figures.

Column 7—*Amount of real value.*—This column will be used in conjunction with column 6 and the amount will be the total real value of the units in column 3. Real value should be entered even for goods for which there is a Tariff valuation, and care must be taken to give the correct real value independently of the Tariff value.

N.B.—The real value in columns 6 and 7 is the wholesale cash price at the port of import whenever such a price is known or can be ascertained in the local market after deducting—

(1) whatever trade discount is allowable according to the custom of the trade, and
(2) the duty paid on importation.

When no wholesale cash price is quoted in the local market, then the real value is the cost with all charges for freight, insurance, packing and landing, but not including the duty payable, at which goods can be placed on shore for delivery to the importer, less a deduction on account of trade discount according to the custom of the trade.

Column 8—*Tariff rate.*—This column will only be used when the article imported is assessable under one of the heads enumerated in the schedules of the Tariff Act, and the rate should be that shown against the goods in those schedules. Care should be taken to have the current year's schedules for reference. Figures will suffice for these entries.

Column 9—*Ad valorem rates.*—This column is intended for the rate per unit of goods which have a wholesale market value and the rate will be entered in words as well as figures.

Column 10—*Amount.*—The entries in this column will be made in conjunction with columns 8 and 9 and will show the total value of the units in column 3 for which a rate is noted in columns 8 and 9. It will also be used for the total value of the units in column 3 which have not a tariff or market value.

Columns 11 *and* 12—*Duty.*—These columns are for use by Customs officers.

Country whence consigned.

The column for country whence consigned should show the country from which the goods have come whether by land and sea or by sea only without interruption of transit save in the course of transhipment or transfer from one means of conveyance to another. As distinguished from the Port from which shipped, this column should show the country from which the goods came before shipment, i.e., from which they originally started on a continuous journey to India whether by land or sea. The following illustrations may be studied:—

No.	Course of goods.	Country to be declared as country whence consigned.
1	Goods sent from Switzerland by rail to Trieste and shipped immediately for India from there; the journey being continuous.	Switzerland.
2	Goods sent from Sweden on a through bill of lading to Hamburg, and transhipped thence for India.	Sweden.
3	Goods sent from Sweden to Hamburg, and transhipped immediately for the Indian destination; the journey being continuous though not on a through bill of lading.	Do.
4	Goods sent from Austria to Antwerp by canal, and shipped directly from Antwerp; the journey being continuous.	Austria.
5	Goods sent from Japan to Singapore, and thence to India, either on a through bill of lading from Japan or on a continuous journey though without a through bill of lading, as in the last two cases.	Japan.
6	Goods of Japanese origin supplied from stock collected at Singapore.	Singapore.
7	Wine of French origin supplied from a Wine Merchant's stock in the United Kingdom.	United Kingdom.

No.	Course of goods.	Country to be declared as country whence consigned.
8	Sugar of Austrian origin supplied from a stock collected in Germany on account of an English firm.	Germany.
9	Miscellaneous goods supplied from a London firm from warehouse stock.	United Kingdom.
10	Miscellaneous goods ordered from a London firm but shipped from Germany and Belgium, and transhipped at London, the journey being continuous.	Germany and Belgium.

The question in each case turns on whether the journey has been continuous from the original point of departure.

The column on the reverse of the Bill of Entry headed "For Custom House orders" is intended solely for the use of Customs officers, and importers should not enter any remarks thereon.

Importers should not enter "the total number of packages" against the space so printed in the Bill of Entry. This will be done by the Customs Department.

Bills of Entry under the proviso to section 29 of the Sea Customs Act.

8. The attention of importers is drawn to the alternative declaration at the foot of the Bill of Entry, which is to be used when they have not sufficient information of the contents and value of goods to enter these details. In the case of Bills of Entry not filed under the proviso to section 29 of the Sea Customs Act, the last declaration should be struck out.

Particulars required to be given in case of arms and motor cars.

9. Bills of Entry must contain the following additional particulars in regard to arms (i.e.) fire-arms including gas and air guns and rifles whether intended for sale or for the personal use of the importer, and motor cars—

(*a*) In the case of *smooth bore guns*, i.e., Shot Guns—
- (1) Single or double barelled,
- (2) Muzzle or breech loading,
- (3) Pin or central fire,
- (4) With hammer or hammerless,
- (5) Size of the bore,
- (6) Number and maker's name on the gun.

(*b*) In the case of *Rifles and Carbines*—
- (1) Single or double barelled,
- (2) Muzzle or breech loading,
- (3) Pin or central fire,
- (4) With hammer or hammerless,
- (5) Size of the bore,
- (6) Number and maker's name on the gun,
- (7) Magazine or repeating (if either)

In the case of rifles the following additional particulars regarding their breech action, viz.:—

Ordinary lever Bolt action or Falling block action should be described.

(8) Snider-Enfield, Martini-Henry, Lee-Metford, Winchester, ordinary, express, rabbit, rook or other pattern.
(9) Number of yards up to which sighted in the case of ·303 rifles of Government Pattern imported by volunteers for match shooting purposes.

(c) In the case of *Revolvers*—
(1) Breech loading or otherwise,
(2) Pin fire or central fire,
(3) Size of calibre,
(4) Number of chambers,
(5) Number and maker's name.

(d) In the case of *Pistols*—
(1) Breech loading or otherwise,
(2) Pin fire or central fire,
(3) Size of calibre,
(4) Description and Pattern,
(5) Number and maker's name.

(e) In the case of *Motor-cars*—
(1) Maker's name,
(2) Number of car,
(3) Description of body and number of cylinders.

Corrections—how to be made.

10. Under no circumstances will erasures or over writing in Bills of Entry be permitted; if it is necessary to make any correction the item must be crossed out and the correct words or figures written above the deletion and attested by the signatory of the bill.

APPENDIX B.

RULES REGULATING THE ADMISSION OF SUPPLEMENTARY MANIFESTS, ADDITIONAL ENTRIES AND AMENDMENTS IN THE IMPORT GENERAL MANIFEST AND THE ADJUSTMENT OF DISCREPANCIES BETWEEN THE PARTICULARS GIVEN IN THE MANIFEST, AND DECLARED IN THE BILL OF ENTRY OR FOUND ON EXAMINATION.

I. Supplementary manifests and additional entries.

Supplementary manifests and additional entries in an import manifest may be admitted under orders of the Assistant Collector, Imports, on an application in writing by the Agents and on payment of a fee of Rs. 5 for each such manifest or application irrespective of the number of entries therein.

Nothing in this rule shall, however, affect the Collector's authority to impose a penalty under section 167 (33) of the Sea Customs Act, should he see fit to do so, whenever goods have left the vessel before they were entered in the original or an amended or supplementary manifest. In the case of coasting vessels which have not touched at foreign ports or which have no cargo brought from a foreign port on board, supplementary manifest or entries will be permitted to be made in the original manifest on application from the Agents and on payment of a fee of Re. 1 under section 201, for each such application irrespective of the number of entries in it. No supplementary manifest is required to be put in by Agents for unmanifested merchandise forming part of passengers' baggage. But Bills of Entry should be put in for all such goods and dealt with in the Appraisers' Department. And before such Bills of Entry are taken up in the Appraisers' Department they should be recorded in the manifest the goods being entered in red ink at the foot and an index number noted in the Bill of Entry.

II. Excisions from Manifests.

2. Excisions from Import General Manifest of items originally manifested are permitted only—

(a) on an application in writing from the ship's agents,
(b) on production of documentary evidence of short shipment of goods,
(c) on payment of a fee of Re. 1 for each item to be deleted under section 201 except in such cases where the Assistant Collector is of opinion that a reduced consolidated fee will be sufficient. (Each item in this rule may be taken as meaning each entry under the same mark.)

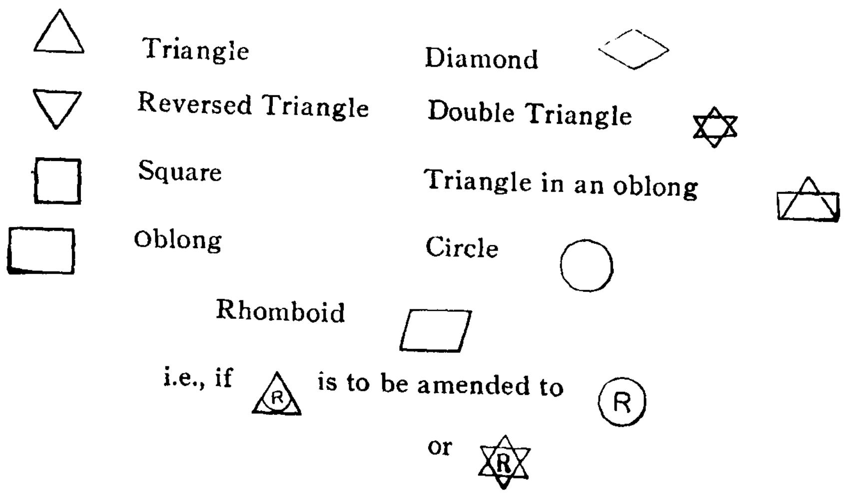
Applications for the excision of items for which Bills of Entry have been noted will be dealt with by the Executive Audit Department if made after one month after arrival of the vessel.

III. Adjustment of discrepancies in marks, numbers, or description of packages as manifested and declared in the Bill of Entry.

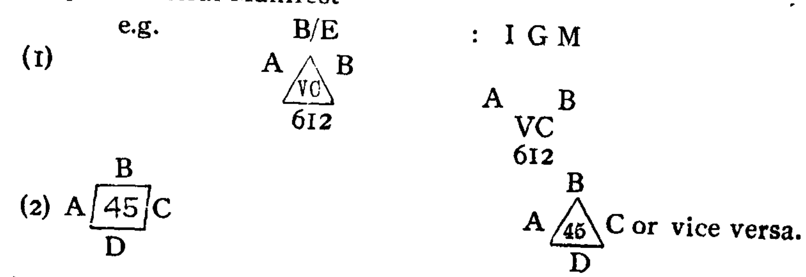
3. In the following and similar cases of slight discrepancies of marks and numbers between Bills of Entry and Manifest and where there is no likelihood of a Bill of Entry being noted against the wrong item, no action will be taken by the Manifest Noters beyond noting the Bills of Entry in the Manifest according to the usual procedure and showing

the manifested particulars in the order space of the original and duplicate Bill of Entry :—

(a) Where the Bill of Entry shows one while the Import General Manifest shows any other of the following figures or vice versa :—



(b) Where the letters, numbers or names are correct, but the figure is either omitted or is incorrectly shown as between the Bill of Entry and the Import General Manifest



(c) Where courtesy letters, or additions such as the following are omitted or are differently shown :—

"Mr.", "Esquire", "Messrs.", "Colonel", " & Co." and "& Co. Ltd."

4. In the undernoted discrepancies, however, the Noter will report on the reverse of the original Bill of Entry the difference between the Bill of Entry and Manifested particulars and submit the Bill of Entry to the Superintendent who will call for the Bill of Lading and if it agrees with the Bill of Entry, order the latter to be noted without calling for a written application from the Agents for amendment of Manifest.

(a) Where the Bill of Entry shows, but the Import General Manifest does not show, lot numbers or vice versa,

e.g., | P R / D | in Bill of Entry

and | P R / D | 10/16 in Import General Manifest,

(b) where the description of the packages in the Bill of Entry as bundle, case, cask, package, etc., differs from the corresponding manifested description,

(c) where the chief counter-marks tally both in the Bill of Entry and the Bill of Lading and the subsidiary marks differ and the difference is on the face of it due to a clerical error,

e.g., $\dfrac{\text{C 6589 S}}{\text{\& Co.}}$ in the Bill of Entry and Bill of Lading.

$\dfrac{\text{C 6889 S}}{\text{\& Co.}}$ in the Import General Manifest.

5. All other cases of discrepancies of a more serious nature or presenting doubtful features will be put up to the Assistant Collector for orders by the Superintendent after action has been taken by the Manifest Noter as required in paragraph 4 above. In the disposal of such cases the Assistant Collector will be guided by the following principles:—

(a) Where the Manifest, Bill of Entry and Bill of Lading all show different marks and numbers he will direct the Bill of Entry to be noted provisionally, have all three sets of marks recorded in the order space on the original and duplicate Bill of Entry and pass the following order on the duplicate Bill of Entry :—Please examine and report marks and numbers regarding cases before delivery of the goods. If on the report of the Examiner the manifest is found to require amendment the Head Appraiser should not sign the out of charge order till a written amendment application from the Agents is produced and admitted in the Import Department. Similarly if the Bill of Entry is found to be incorrect the out of charge order will not be signed till that document has been amended under the orders of the Assistant Collector, Imports.

(b) Where the marks entered in the Bill of Entry differ from those entered in the Manifest but agree with the marks shown in the Bill of Lading, the Bill of Entry may be noted and allowed to go through the Customs procedure.

(c) Where the marks entered in the Bill of Entry differ from those entered in the Manifest and the latter agree with those shown in the Bill of Lading, the Bill of Entry should be returned to the importer for correction which will be attested under Superintendent's initials before noting.

6. In cases where alternative marks are shown in the Bill of Entry and Manifest the Bill of Entry will be noted in the usual way but one of the marks in the Bill of Entry should be subsequently deleted under Head Appraiser's initials after actual examination of the packages.

7. When the number of packages or quantity of goods entered in a Bill of Entry is less than the manifested number or quantity the Noter will note the former quantity in the Manifest and pass the Bills of Entry in the usual way but if in excess, the document will not be noted till it has been amended under the Assistant Collector's orders or a written application from the Agents for additional entry in the Manifest is produced.

8. When at any stage in the customs procedure subsequent to that of noting it is ascertained that the Bill of Entry marks, numbers or description of packages do not agree with the particulars found on examination the Head Appraiser may, in the case of slight discrepancies similar to those referred to under paragraphs 3 and 4 above and where

there is no likelihood of the wrong packages being delivered, pass the goods without amending the Bill of Entry. In the case of more important differences including all cases of nil marks however he will call for Agents application to amend the Manifest and forward the duplicate Bill of Entry to the Import Section for amendment of documents under the Superintendent's initials.

9. Where under the above rules a written application from the Agents is required for the amendment of manifested marks and numbers of packages a fee of rupee one will be charged for any number of amendments not exceeding ten under the rules framed under section 55 of the Sea Customs Act.

IV. Amendments of description of contents.

10. At the stage of noting so long as the description is substantially correct the duty of the Import Department is confined to drawing the attention of the Appraising Department to the difference. It is the duty of the Appraising Department by the aid of invoices to decide whether the package should be examined and what further action should be taken.

11. Accordingly at the stage of noting where the difference between the manifested description and the declared description does not involve any difference in the rate of duty or, as explained in rule 12 below, a difference in classification, the Noter will (1) note the Bill of Entry under the usual procedure and (2) note the manifested description in red ink on the reverse of the original Bill of Entry.

12. Where, however, the difference between the manifested description and the declared description involves a difference in the rate of duty or where the manifest description falls under a different main heading of the classification list prescribed by the Government of India from the one under which the declared description falls, the Bill of Entry should be submitted to the Superintendent, Imports, for orders. The Superintendent will ordinarily allow the Bill of Entry to be noted provisionally and direct that the package or packages be examined before the out of charge order is signed. Where such an order is passed the Examining Officer will report the result of his examination to the Head Appraiser who will in cases in which an amendment of the Manifest seems to be required withhold his signature from the out of charge order and forward the duplicate Bill of Entry to the Import Department whence it will be returned for completion after necessary action has been taken with a view to requiring the Agents to amend the Manifest.

Examples:

Cotton piece-goods	for	cotton yarn.	or vice versa.
Copper rivets	for	iron rivets.	
Cotton piece-goods	for	woollen piece-goods.	
Stationery	for	Printed books.	

13. When at any stage in the Customs procedure subsequent to that of noting it is ascertained that the description declared in the Bill of Entry needs amendment in such a way as to necessitate a corresponding amendment in the Manifest, the Head Appraiser will observe the same procedure as that described in the preceding paragraph.

14. When a Bill of Entry purporting to contain an accurate description of goods is presented for noting against an item or items the contents of which are indefinitely or insufficiently described in the Manifest as, e.g., merchandise, sundries, or where a Bill of Entry is filed under section 29 of the Act—the description of contents being omitted altogether from want of full information—the Noter will deal with the document according to the usual procedure and make a note in the order space of the original and duplicate Bills of Entry of the manifested description of the goods. In such cases the Head Appraiser will see that the goods are thoroughly examined with a view to verifying the Bill of Entry description of contents or to enabling the importer to supply this particular where omitted. The procedure for requiring Agents to amend the indefinite or insufficient description entered in the Manifest will be dealt with by the Executive Audit Department if made after one month after vessels arrival and will be applied in cases in which there is reason to believe that the Agents were in a position to give a more accurate description.

15. Ordinarily amendment of the Manifest shall be considered necessary when the difference of duty to the prejudice of revenue is considerable or when the statistics of trade are materially affected. In such cases the Agents should be required to file a written application and to pay a fee of Re. 1 for each amendment under section 201 unless otherwise ordered in special circumstances.

E.g., same as shown under paragraph 12.

V. Other alterations.

16. Alterations in the manifested Port of shipment or destination of a particular item or items may be allowed on production of a written application from the Agents and on payment of a fee of Rupee 1 for each amendment under section 201.

VI. Miscellaneous.

17. The fees prescribed for recovery under rules 1, 2 (*c*), 9, 15 and 16 will not be charged for the admission of supplementary Manifests, additional entries, amendments and other alteration if the covering application from the Agents is filed before confirmation of the Manifest under the Prior Entry System.

18. Before the Manifest is closed in the Executive Audit Department the cases in which discrepancies have been admitted without amendment, will be brought to the notice of the Assistant Collector in charge who will order amendment when the number of such discrepancies is unduly large. It will also be the duty of the Executive Audit Department to see that the above rules have been duly observed in all cases in which amendment of documents appears to be called for.

19. The Superintendent, Import Section, or the Deputy Superintendent, Executive Audit Section, will attest all amendments in values, marks, etc., noticed in Bills of Entry when they are first presented for noting in the manifest and also all amendments in the Manifest carried out on Agents' applications under sections 55 and 201 of the Sea Customs Act.