

**F.No.550/02/2018-LC**  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 Central Board of Indirect Taxes & Customs

North Block, New Delhi  
 Dated 22<sup>nd</sup> June, 2020

To,

The Principal Chief Commissioner / Chief Commissioner of Customs  
 The Principal Commissioners / Commissioner of Customs

Madam/Sir,

**Subject: Procedure for Transshipment of Export Cargo from Bangladesh to third countries through Land Customs Stations (LCSs) to Port / Airport, in containers or closed bodied trucks – Reg.**

The undersigned is directed to refer to Circular 42/2018-Customs dated 02<sup>nd</sup> Nov 2018, which was issued to facilitate exports of Bangladesh to third countries, via transshipment through India. It provides detailed procedure of transshipment, in terms of section 54 of the Customs Act, 1962 (hereinafter referred as the "Act"), from LCS to Port/Aircargo as listed below:

S. No.	From (LCS)	To (Port / Aircargo)
1.	LCS Petrapole	By road to: i) Kolkata Port ii) Aircargo complex, Kolkata iii) Nhavasheva Port
2.	i) LCS Petrapole ii) LCS Gede / Ranaghat	By rail to Nhavasheva Port

2. Through the aforesaid Circular, transshipment facility was introduced on pilot basis to gain experience and obtain feedback from industry, so as to frame a facilitative regulation with adequate safeguards. The aforesaid Circular has been extended from time to time, and the last extension was granted till 30<sup>th</sup> June 2020 vide letter No. 550/02/2018-LC dated 5<sup>th</sup> Feb 2020.

3. After reviewing the utilization and other relevant aspects, and with a view to facilitating trade, Board has decided to continue the facility under Circular 42/2018-Customs as below:

3.1 Transshipment of goods from LCS Petrapole to Aircargo complex, Kolkata, shall be continued following the procedure prescribed in the aforesaid Circular, until further direction from the Board.

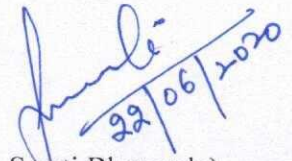
3.2 Other transshipment movements listed in the above table, shall be continued following the procedure prescribed in the aforesaid Circular, until the Sea Cargo Manifest and Transshipment Regulations, 2018 (hereinafter referred to as "SCMTR 2018") is fully implemented, upon which the procedure of SCMTR 2018 shall apply.

4. It is clarified that regulation 7 of SCMTR 2018 prescribes a form for the purposes of transshipment and transit of goods from a sea port to a land customs station and vice-versa. Hence, the movement of Bangladesh third country export cargo, from land customs stations to sea ports, as specified in the Table at Para 1, shall be guided by SCMTR 2018 from date of its implementation.

4.1 Further, attention is drawn to regulation 10 of the SCMTR 2018 which mandates the authorized carrier to provide track and trace facility for locating goods brought for transshipment. Regulation 9 of SCMTR 2018 provides for sealing of cargo meant for transshipment by land route. It is clarified that presently the electronic cargo tracking system (ECTS) and ECTS seals are being provided by M/s Transecur Telematics Private Limited ([www.transecur.com](http://www.transecur.com)) under ADB's Pilot Program for monitoring of traffic in transit of Nepal. The authorized carriers have an option to use same for transshipment of goods from Bangladesh, in absence of any other facility.

5. Difficulties, if any, faced in the implementation of this Circular should be brought to the notice of the Board.

6. Hindi version follows.

A handwritten signature in blue ink, followed by the date '22/06/2020' written in blue ink.

(Dr. Swati Bhanwala)  
OSD (Land Customs)