

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
THIRUCHIRAPALLI-1.

TRADE NOTICE : 7 / 2004

Dated: 19.1.2004

Sub:- Jurisdiction of Maritime Commissioners – Reg.

Copy of Board's Circular No. 770 / 3 / 2004 – Cx. dated: 9.1.2004 (F.No.209 / 01 / 2003 – Cx. 6) is communicated herewith.

The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations / Chamber of Commerce.

(Issued from file C.NO.IV/16/ 4 /2004 - C.Ex.Pol)

//ATTESTED//

SUPERINTENDENT (T)

Sd/xxx

(V. JAYARAMAN)
JOINT COMMISSIONER (Tech)

To
As per mailing list I, II & III /
All Sections in Hqrs., Trichy.

Copy of Circular No. 770 / 3 / 2004 – Cx. dated: 9.1.2004

Sub:- Jurisdiction of Maritime Commissioners – Reg.

I am directed to say that doubts have been expressed regarding the jurisdiction of Maritime Commissioners regarding filing of rebate claims and execution of bonds consequent to issue of notifications No. 79/2003-CE (NT) and No. 80/2003-CE (NT) both dated 29.10.2003, amending the notifications No. 40/2001-CE (NT) and No. 42/2001-CE (NT) both dated 26.6.2001.

2. The matter has been examined by the Board. It may be seen that as per para 4 of Notification No. 40/2001-CE (NT) dated 26.06.2001, claim of rebate of duty was to be lodged with the Assistant / Deputy Commissioner of Central Excise having jurisdiction over the factory of manufacture or warehouse, as the case may be, or the Maritime Commissioner. This position continues to remain the same after the aforesaid amendments. However earlier, Explanation-III of the said notification defined Maritime Commissioner as Commissioner of Central Excise under whose jurisdiction the port, airport, land customs station or post office of exportation is located in respect of certain specified places only, but after issue of Notification No.79/2003-CE (NT) dated 29.10.2003, each Commissioner of Central Excise under whose jurisdiction the port, airport, land customs station or post office of exportation is located has been designated as Maritime Commissioner. Thus, the jurisdiction of the Maritime Commissioner is in relation to the port, airport, land customs station or post office under the jurisdiction of the said Commissioner of Central Excise from which the export has actually taken place. It is evident that the jurisdiction of the Maritime Commissioner is directly related and restricted to the port of exportation of the export goods under consideration. This position was clearly explained in Circular No.758/74/2003-CX dated 29.10.2003.

3. Similarly, for exports under bond without payment of duty under notification No.42/2001-CE (NT) as amended vide notification No. 80/2003-CE (NT), as per condition (i) of the said notification, the exporter shall furnish a general bond in the specified Form to the Assistant/ Deputy Commissioner of Central Excise having jurisdiction over the factory, warehouse or such approved premises, as the case may be, or the Maritime Commissioner or such other

officer as authorized. This position also continues to remain the same after the aforesaid amendments. The jurisdiction of the Maritime Commissioner for the purpose of acceptance of bonds for export is also directly related and restricted with the port of exportation of goods and the bond can be executed only with the Maritime Commissioner under whose jurisdiction the port of exportation is located.

4. It may be noted that amendment to notification No.40/2001-CE (NT) and No.42/2001-CE (NT) both dated 26.6.2001 have resulted in increase in number of Maritime Commissioners but the basic concept of jurisdiction of Maritime Commissioner continues to be related to the jurisdiction of the Commissioner of Central Excise under whose jurisdiction the port/ airport/ land customs station or post office of exportation is located.

5. To obviate the difficulty of those merchant-exporters who have already executed bonds till 29.10.2003 for export of goods under rule 19 of the Central Excise Rules, 2002 read with Notification No. 42/2001-CE (NT) dated 26.06.2001 with the Maritime Commissioner, Mumbai-I, it has been decided to permit export of goods by such merchant-exporters through Air Cargo Complex, Sahar and Nhava Sheva Port against the bonds already executed (upto 29th October, 2003) with Maritime Commissioner, Mumbai-I till the expiry of the such bonds. All exports under the said bonds including monitoring of fulfillment of export obligation shall be the responsibility of Maritime Commissioner, Mumbai-I. This facility is being extended purely as a transitional measure and any fresh bonds for export under rule 19 of Central Excise Rules, 2002 (after 29th October, 2003) shall be executed only with the respective jurisdictional Maritime Commissioners (where the exporter chooses to execute such bonds with Maritime Commissioner).

Neerav Kumar Mallick
Under Secretary to the Government of India