



Sevottam Compliant



भारत सरकार GOVERNMENT OF INDIA

वित्त मंत्रालय MINISTRY OF FINANCE

राजस्व विभाग DEPARTMENT OF REVENUE

केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

सीमा शुल्क आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS

सीमा शुल्क गृह, विल्लिंग्टन आईलैंड, कोच्चिन

CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

An IS 15700 certified Custom House

Website: [www.cochincustoms.gov.in](http://www.cochincustoms.gov.in)

E-mail: [commr@cochincustoms.gov.in](mailto:commr@cochincustoms.gov.in)

Control Room: 0484-2666422

Fax: 0484-2668468

Ph: 0484-2666861-64/774/776

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**CIRCULAR NO.12/2019**

**Subject: Examination of frozen cargo at ports-reg.**

CBIC vide circular No. 13/2018-Customs date 30<sup>th</sup> May, 2018 has issued a detailed guidelines in respect of the examination of frozen cargo wherein the exporters are provided liberty to get goods house stuffed under Customs officials' supervision. In such cases, the examination of the cargo at the gateway port stands dispensed with.

The undersigned has been directed to convey that we must be sensitive to the legitimate request from the exporters. If opening and examination is a must, let it be performed under conditions involving maintaining the integrity and quality of the goods.

The Commissioner's direction may be followed scrupulously by the official concerned.

(Philip Sebastain)

Asst. Commissioner of Customs

To,

AC(Docks)/AC(SIIB)

All JCs/DCs/EDI(for uploading on website)