



केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)
CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



जन जन के लिए भण्डारण - WAREHOUSING FOR EVERY ONE

No. CWC/CBC/Gen/2019-20

Dated: 08th August, 2019

Regional Manager,
Central Warehousing Corporation
Regional Office,
Ahmedabad/Bangalore/Bhopal/Bhubaneswar/Chandigarh/Chennai/
Delhi/Guwahati/Hyderabad/Jaipur/Kochi/Kolkatta/Lucknow/Mumbai/
Patna.

Sub: Provisions/Procedure for disposal of goods - reg.

Sir,

It has come to the notice of the Corporate Office that, due to lack of knowledge/information about the legal provisions/procedures and latest circulars about disposal of the Customs related goods, there is inordinate delay in disposal of the goods and long held cargo is lying in a number of warehouses of the Corporation. It is needless to mention that, on one hand, valuable storage space is occupied without any return to the Corporation and, on the other hand, a huge amount has accumulated towards warehousing and insurance charges. With a view to dispose off the cargo expeditiously and to sensitize the Regional Managers, the relevant legal provisions/procedures and Circulars are enclosed herewith.

Legal provisions/procedures for disposal of the Customs related goods are as under:-

- 1) **Disposal of Unclaimed/Uncleared Cargo** : Goods brought into India at a port from a place outside of India, but not cleared or warehoused or transhipped within 30 days, are unclaimed /uncleared cargo and can be disposed off by the custodian as per provisions of Sec-48 & Sec-150 of the Customs Act, 1962. Latest procedure for disposal of such goods has been laid down in Board's circulars nos 50/2005-cus. Dated 01.12.2005, 52/2005 cus dated 9.12.2005 & 49/2018 cus dated 3.12.18. Copies of the Circulars alongwith relevant pages of the Customs Manual which are self-explanatory are enclosed herewith.
- 2) **Disposal of seized/confiscated & time barred warehoused goods (warehoused under Sec-59 & 49 of the Customs Act)** ; The latest procedure for disposal of the seized/confiscated & time-barred warehouse goods has been laid down in circular Nos.12/2006-cus dated 20.2.2006, 50/2005-cus dated 1.12.2005, 11/2012-cus dated 12.4.12 & 39/2016-cus. dated 6.8.2016 (copies enclosed). For disposal of this category of goods the Fair Price of the goods is required to be fixed by Joint Pricing Committee (JPC) as per circular no.12/2006-customs.

- 3) It is further clarified that where any goods not being confiscated, are to be sold under any provisions of the Customs Act, 1962; they shall be sold only after notice to the owner of the goods. The proceeds of such sale shall be applied as per provisions of Sec-150 of the Customs Act, 1962.

Regional Managers are requested to initiate action for disposal of the goods accordingly.

Yours faithfully,



(S.C. Mudgerikar)
Director (M&CP)

Encl. as above.

Copy to:

1. PS to MD/SAM to Dir(Fin.)/PS to Dir(M&CP) CWC, CO New Delhi.
2. GM (Comm.) CWC, CO New Delhi.