

**F.No. 450/179/2017- Cus.IV**

Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes and Customs)

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Room 277, North Block  
New Delhi, dated the 10<sup>th</sup> August, 2020

To

All Principal Chief Commissioner/Chief Commissioner of Customs/Custom (Preventive),  
All Principal Chief Commissioner/Chief Commissioner of Central Tax and Customs,  
All Principal Commissioner/Commissioner of Customs /Custom (Preventive),  
All Principal Commissioner/Commissioner of Central Tax and Customs.

Sir/Madam,

**Subject:- Disposal of un-claimed/un-cleared/seized/confiscated goods – reg.**

Kind reference is drawn to Board's Circular No. 49/2018-Customs, dated 03.12.2018 and Disposal Manual, 2019 ([https://www.cbic.gov.in/resources//htdocs-cbec/deptt offcr/disposal-manual-2019.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/deptt%20offcr/disposal-manual-2019.pdf)) with respect to procedure for expeditious disposal of un-claimed/un-cleared/seized/confiscated goods.

2. Several instances have come to notice of the Board regarding pendency in the disposal of such goods including some that are of hazardous and explosive nature. As is well known, the expeditious disposal of such goods that are ripe for disposal is required not only to safeguard revenue at the earliest but also to prevent loss of revenue due to any untoward incident such as theft or pilferage. Expeditious disposal of goods that are of hazardous or explosive nature is especially necessary to prevent any damage to life and property that may arise. Needless to state, till the un-claimed/un-cleared/seized/confiscated goods are disposed as per law, they need to be kept securely and safely in accordance with all extant instructions.

3. It is re-iterated that disposal of all such un-cleared/un-claimed cargo may be expedited as per the timelines stated in Circular No. 49/2018-Customs, dated 03.12.2018. Further, in terms of section 48 of the Customs Act, 1962 hazardous un-cleared/un-claimed goods may be disposed at any time. With respect to seized/confiscated goods, the procedure and timelines for disposal are as mentioned in Chapter 2 of the Disposal Manual, 2019.

4. Taking note of the importance of timely and expeditious disposal of un-claimed/un-cleared/seized/confiscated goods, Board has decided to start a Special Drive with immediate effect i.e. from tomorrow (11.08.2020) and ending on 15.09.2020 for complete disposal of all un-claimed/un-cleared/seized/confiscated goods due for disposal by 01.08.2020 as per

prescribed guidelines. Special care would be taken to also confirm that till their disposal all such goods as well as other goods that may become ripe for disposal later, are kept safely and securely (including safe from fire) and do not present any danger to life or property. It must be positively ensured that no such goods ripe for disposal are held up in any Customs station beyond the prescribed timelines.

5. Further, Commissioner of Customs shall undertake safety audit in co-ordination with Pollution Control Board/Fire Safety Department or any other competent authority and cause custodian to undertake all the sufficient measures to ensure safe storage and handling of the hazardous and explosive materials in a Customs area.

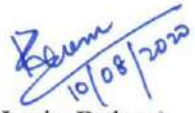
6. In this regard Principal Chief Commissioner/Chief Commissioner of the zone must ensure that all the details of the goods referred in paras 2 and 3 are entered in the UCC module of ICES. This would help in real-time monitoring of the disposal. DG Systems shall provide a detailed Advisory on this systems functionality.

7. All field formations may furnish a report on 24.08.2020 and 15.09.2020 to the Board regarding disposal of un-cleared/un-claimed and seized/confiscated goods in the format attached herewith till the completion of this Special Drive.

8. Any issues faced in implementation of this instruction may be brought to the notice of the Board.

Encl: As above

Yours faithfully

  
10/08/2020  
(Kevin Boban)  
OSD (Customs)

<b>Special Drive - Report on Disposal of Unclaimed/Uncleared/Seized/Confiscated goods Ripe for Disposal</b>		
<b>Zone</b>		
<b>Type</b>	<b>Opening as on 01.08.2020</b>	<b>Closing Balance</b>
	<b>No. of Cases</b>	<b>No. of Cases</b>
<b>Non Hazardous Unclaimed/uncleared Cargo</b>		
<b>Hazardous Unclaimed/uncleared Cargo</b>		
<b>Non Hazardous Seized/Confiscated Cargo</b>		
<b>Hazardous Seized/Confiscated Cargo</b>		