

**OFFICE OF THE COMMISSONER OF CUSTOMS; POST BOX NO 5400;
CENTRAL REVENUE BUILDING; QUEEN'S ROAD; BANGALORE – 560 001**

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PUBLIC NOTICE NO 51 /2007

Sub: Procedure for export of Aviation Turbine Fuel (ATF) to Foreign going Aircrafts under Advance Authorisation Scheme -Reg

Para 4.1.3 of Foreign Trade Policy 2004-09 announced on 01.04.2006, permit supply of stores on board of the foreign going vessel/ aircraft subject to the condition that there is specified SION in respect of items supplied under Advance Authorisation Scheme benefit. SION No A-2689 adjusts for ATF and so export of ATF under Advance Authorisation Scheme is permissible. Notification No 93/04 Cus(T) dated 10.09.2004 read with notification No 43/06 dated 05.05.2006 covers the above said paragraph for the purpose of implementation of the Policy.

2. It is brought to the notice of all Exporters, CHA's and members of the trade that with regard to filing of manual Shipping Bills for export of Aviation Turbine Fuel (ATF) to Foreign Going Aircrafts under Advance Authorisation Scheme, the following procedure will be followed henceforth.

3. The Exporter/CHA/Authorised representative shall file four (4) copies of the Shipping Bill alongwith 02 copies of GR form (Original and Duplicate) for shipments of ATF under Advance Authorisation Scheme.

4. The Exporter/ CHA/Authorised representative shall present all copies of the Shipping Bills in the prescribed proforma along with all relevant documents to the Noting Section of Export Branch of Air Cargo Complex, Bangalore. All information for the purpose of export shall be endorsed on the Shipping Bill alongwith the next port of destination.

5. After the noting, the Tax Assistant in Export Department shall enter the details of the Shipping Bill in the corresponding part of the Alphabet Register prescribed for this purpose in Advance Authorisation Section. The Tax Assistant in the Advance Authorisation Section shall also open a case file in running Serial No in the format i.e., S/16 Advance Authorisation / _____/Export/ACC/2007 in respect of every Licence or application for Licence and shall submit the Shipping Bills in file to the dealing Appraising Officer /Superintendent for assessment.

6. The dealing Appraising Officer /Superintendent of Export Department shall ensure that the following documents are appended to the Shipping Bills.

- a) Invoice
- b) GR Forms
- c) Indent/ Acceptance of Contract/LC
- d) Quality Control Certificate (if applicable)
- e) Export declaration in the format prescribed
- f) Copy of the Advance Authorisation or copy of application for Advance Authorisation.
- g) All other relevant documents.

7. The dealing Assessing Officers shall scrutinize all the documents with reference to Shipping Bills and the Advance Authorisation or the application for Advance Authorisation. The Assessing Officer shall verify the ARE-1 and the declaration made therein. In case where ARE-1 form duly certified by Central Excise Authority is not presented at the time of assessment, it is the duty of Shed Superintendent/ Batch Officer (Superintendent) to verify the details of such declarations or as per relevant Notifications or otherwise. The dealing A.O/ Superintendent shall ensure that the Examination Order for the goods is self contained and includes the verification of goods in all material particulars.

8. After proper scrutiny/ appraisalment of Shipping Bill, the Appraising Officer shall put up the Shipping Bill to the Assistant Commissioner/ Deputy Commissioner of Export

Section for verification of all particulars and counter signature. The assessed Shipping Bill shall be presented to the Export Clerk in the Advance Authorisation Department who will retain the original copy of the Shipping Bill alongwith GR form for Foreign Exchange formalities.

9. Concerned Exporter/ CHA/ Authorised representative will then present the Shipping Bill to the Inspector /Superintendent of Customs (deployed from Batch Section for the purpose of export of ATF) for examination of the ATF to be exported.

10. The fuel meant for supplies to foreign aircrafts in the Warehouse Tank duly registered with the Central Excise will then be supplied to the Foreign Going Aircraft under supervision of Inspector deputed from Air Cargo for this purpose at Aviation Fuelling Station situated at the Bangalore Airport. After the aircraft is refueled ‘ Aircraft Delivery Receipt (ADR)’ will be prepared on the basis of Flow Meter Reading in presence of Aircraft Maintenance Engineer (AME) of representing Airline and the Officer from Exporting firm certifying the quantity and quality of fuel so supplied. Inspector of Customs meant for this purpose will also sign the ADR for quantity and quality of ATF supplied. Before certifying the ADR by the Customs Officer, Captain of the Aircraft is also supposed to sign the declaration of the quantity and quality of ATF on the ADR.

11. On the basis of ADR, Shipping Bills will be endorsed for the so supplied ATF with respect to quality and quantity and will be signed by the Inspector (Batch Officer). After satisfying the details of export, the Superintendent in charge will allow “Let Export” of ATF. The Examination Report to be endorsed on duplicate and DEEC copy of Shipping Bill in the following format:

***“Shipment declared on the Shipping Bill No at
.....litres/MT of ATF valued at Rs/- of ATF
.....(quality of ATF) has been taken by Flight No..... dated
.....EGM No.....under Preventive Supervision”***

12. Commercial Invoice submitted at the time of Export Assessment show certain quantity of ATF which may differ from the quantity actually exported as it depends upon the capacity and requirement of the fuel by the aircraft to be decided by the Captain of the Aircraft. In all such cases where quantity differs, short shipment certificate will then be prepared by CHA/Exporter, signed by the Officer of Customs.

13. In case, the Shipping Bill is presented after expiry of export obligation period, the Apprising Officer/ Superintendent will allow the shipment but a suitable endorsement shall be made on the Shipping Bill and allow the shipment provisionally.

14. After completion of export obligation, the exporter shall produce Advance Authorisation copies of Shipping Bills alongwith other related documents including ARE1 for verification of fulfillment of export obligation. The exporter shall produce a consolidated statement alongwith documents which includes Shipping Bill No/Date, description of goods with quality and quantity exported, value of fuel exported in Rupees and in Foreign Currency. After verification of the export obligation, recommendation for cancellation of bond shall be made.

15. For the purpose of ATF under Advance Authorisation Scheme to Foreign Going Aircrafts, filing of manual Shipping Bill is allowed till the solution is found in EDI.

Sd/-

(A.K.KAUSHAL)
COMMISSIONER

To

All as per the Customs Mailing List 'B'.

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The above P.N is available on Customs Commissionerate Website

<http://www.kar.nic.in/blrcustoms>