



OFFICE

**OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CSMI AIRPORT, ANDHERI(EAST), MUMBAI- 400 099.**

F.No. Air Cus/40/07/(34)/2024 RTI Date of order: 08-04-2024

**INFORMATION GIVEN BY: Smt. C.T. SUJA, CENTRAL PUBLIC
INFORMATION OFFICER, C.S.M.I AIRPORT, MUMBAI.**

NO: 07/(34)/2024

1. Mr. Divyanshu, (hereinafter referred as the applicant) filed online application bearing registration no CCUM3/R/E/24/00049 dated 11/03/2024, under the Right to Information Act, 2005 and said application was received in this section on the same day. Vide his application the applicant has sought following information (reproduced verbatim):-

GST Policy Wing had issued Circular No 03 01 2018 IGST regarding applicability for supply of warehoused goods while being deposited in a customs bonded warehouse on or after the 1st April 2018 wherein it was clarified that the same would be levied and collected only when the warehoused goods are cleared for home consumption from the customs bonded warehouse.

In this context we would like to have a clarity if a special bonded warehouse registered under section 58 A of customs act 1962 license for said warehouse is restricted to supply of bonded fuel oil as bunkers to the ships only and product is being cleared from the said warehouse without filling of home consumption bill of entry Then in such scenario what rate of Duty and IGST should be applied while computing the duty on bunker fuels stored in said warehouse to ascertain value of Solvency Certificate as referred under section 3b of Notification Number 72 of 2016 Customs N T dated 14th May 2016

2. After going through above application, it is found that applicant is seeking clarification regarding warehousing and notification issued by CBIC. There is no specific demand for information. As per RTI Act, CPIO is required to provide information as available with the Public authority and is not required to give clarification, opinion, views or comments on any information which is available in Public Domain. Clarification or interpretation is outside the purview of the Right to information Act,

2005 and this has reiterated by the Hon'ble CIC in CIC/MP/A/2015/001980-BJ dtd 12.05.2017.

3. The RTI Application dated 11.03.2024, is accordingly disposed of. An Appeal under Section 19 of the RTI Act, 2005 against this order lies before Shri Dhananjay Mali, Addl. Commissioner of Customs & First Appellate Authority, CSMI Airport, Mumbai – 400099, Maharashtra within 30 days of receipt of this order.

C T SUJA

CPIO & ASSISTANT COMMISSIONER

To

1. Mr. Divyanshu,
plot no 93 94, Gujarat.

2. Copy to – The CPIO/CCO, C.S.M.I Airport, Mumbai Customs Zone III.