



प्रधानआयुक्तसीमाशुल्क(आयात) का कार्यालय
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (IMPORT),
 हवाईमाल परिसर, सहार, अंधेरी (पूर्व), मुंबई - 400099
AIR CARGO COMPLEX, SAHAR, ANDHERI (E), MUMBAI - 400099
Email: Pro.acc-sahar@gov.in

Dated: 13.11.2025

PUBLIC NOTICE NO. 57/2025

Subject: Cancellation of Bonds linked to Notification No. 50/2017 dated 30.06.2017, Sl. No. 550 read with Notification No. 45/2025 dated 24.10.2025, Sl.No. 352 and submission of account of import.

Attention of all the concerned importers is drawn towards Notification No. 50/2017-Customs dated 30.06.2017 read with Notification No. 45/2025 dated 24.10.2025 issued by Ministry of Finance (Dept. of Revenue).

2. The Central Government vide Notification No. 50/2017-Customs dated 30.06.2017, Sl. No. 550 read with Notification No. 45/2025 dated 24.10.2025, Sl.No. 352, exempted the goods of the description "Spare parts and consumables for repairs of ocean going vessels registered in India" falling within the "89 or any Chapter" from whole of Basic Customs Duty (BCD) leviable thereon under the First Schedule of Customs Tariff Act, 1975, subject to Condition No. 83 and 50 respectively, which inter alia mandates the importers to maintain a proper account of import, use and consumption of the specified goods imported for the purpose of repairs of ocean going vessel and submit such account periodically to the Commissioner of Customs in such form and in such manner as may be specified by the said Commissioner.

3. The concerned importers are required to submit the proper account of import, use and consumption of the specified goods imported for the purpose of repairs of ocean going vessel, in the form and manner as specified below:

Sl. No.	Bill of Entry	Date	Importer	Desc. of goods	Assessable Value	Duty Foregone Amount	Qty. imported	Qty. utilized	Vessel Details (End Use)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

The vessel and fitment details at column (10) of the Table above should be as per **Annexure-'A'** of this Public Notice and applicable for all ocean going vessels except warships of all kinds including submarines.

The account should be submitted for all the Bills of Entry of a Financial Year by the 31st April of the next Financial Year i.e within one month from the end of relevant Financial Year. The concerned importers may also submit additional details maintained in their account of import, over and above the specified details.

4. In addition, for the cases where requisite conditions have been fulfilled, the concerned importers are required to submit all the documents evidencing the fulfilment of condition, including the Fitment Certificate endorsed from Vessel Chief Engineer and Vessel Master as per Annexure-‘A’ to the Form referred in Para 3 above, for cancellation of Bond within one year of the import (from B.E. date).

The above said account of imports as well as documents evidencing fulfilment of the condition for import of Financial Year 2024-2025 and earlier Financial Years should be submitted by 31.12.2025.

5. Difficulties, if any, in implementation of this Public Notice, may be brought to the notice of the Additional Commissioner of Customs, Technical (Import), ACC, Mumbai (email-pro.acc-sahar@gov.in). For assistance, clarification and information, the concerned importers may contact our Help Desk at TSK (Turant Suvidha Kendra) at email-tsk.accmumbaizone3@gov.in/Tel-022-26816696.

Hindi version follows.

(Manish Chandra)
Pr. Commissioner of Customs (Import)
ACC, Mumbai.

Encl: Annexure-‘A’

Copy:

1. The Pr. Chief Commissioner of Customs, Mumbai Customs Zone -III, Mumbai.
2. The Pr. Commissioner/Commissioner of Customs (General & Export), ACC, Mumbai
3. All Additional/Joint Commissioners of Customs (Import), ACC, Mumbai
4. All Additional/Joint Commissioner of Customs (General & Export), ACC, Mumbai
5. All Deputy/Assistant Commissioners of Customs (General, Import & Export), ACC, Mumbai
6. Trade Associations
7. CB Associations (BCBA)
8. MIAL / Air India
9. EDI section (for updation on Website)
10. Office Copy

Annexure-‘A’**VESSEL DETAILS AND FITMENT CERTIFICATE**

- i) Name of Vessel
- ii) Official Number
- iii) Port of Registry
- iv) IMO Number
- v) Call Sign
- vi) MMSI Number
- vii) Registered Owner
- viii) Gross Tonnage
- ix) Net Tonnage
- x) Year built
- xi) Shipyard where built
- xii) Description of imported spare parts and consumables for repairs and their date of fitment.

Certified
Vessel Chief Engineer

Certified
Vessel Master