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SUBJECT: PROCEDURE FOR DRAWL OF SAMPLES AND TESTING

The volume of import/export trade has expanded over the last few years and consequently the samples which need to be sent for test increased considerably. Considering importance of systematic drawl of samples, and getting them tested expeditiously, to reduce time lag, and transaction costs, it is desirable that testing is done by Customs laboratory situated in Kandla.

2. The following procedure is further prescribed for sampling of import and export goods, storage of samples, arranging for tests, recording of test reports and related matters at Custom House, Kandla with a view to facilitating the process.

3. NORMAL CONDITIONS OF SAMPLE DRAWAL WHILE EXPORT & IMPORT:

1. For Export-

- A. Wherever the drawback amount is less than Ten thousand rupees, sample need not be drawn.
- B. Wherever the drawback amount per shipping bill is between Ten thousand rupees and one Lakh rupees, and goods are of generic nature but Brand Rate is prescribed for individual exporter, samples may be drawn once in six months, and in case where export is under brand name of manufacturer and in respect of which Brand Rate has been prescribed, sample may be drawn once in a year subject to surprise element
- C. Wherever the drawback amount per shipping bill is between Ten thousand rupees and one Lakh rupees and drawback is based on certain specification or content of a material which cannot be ascertained by visual inspection, the sample needs to be drawn from every consignment. However sample may be drawn once in six months, if previous test report which is less than six months old or from an accredited lab is provided.
- D. Where the drawback amount per shipping bill is more than one Lakh rupees, sample needs to be drawn in all cases where admissibility of drawback cannot be decided on the basis of visual inspection of goods, subject to the periodical facilitation measures for the exports, where only specified percentage of consignments are only taken up by the Risk Management System (RMS) for physical examination.

In case of manufacturer exporters, where the samples of export product have earlier been drawn by Central Excise authority and test results of the same are available, these test results can be relied upon for purpose of exports under Export Promotion schemes, provided such test reports bring out the technical characteristics of the inputs as required to be ascertained under the schemes.

2. **Import-** The sample needs to be drawn in the import wherever the revenue implications are high, and in case of doubtful declaration by importer, or where verification of item description or specification is needed. Normally wherever there is test report available for the same commodity with reference to the same supplier and the same importer, unless there is a reason for doubt, a previous test report which is less than 6 months old can be relied upon. If the imported goods are accompanied by manufacturer's invoice, and manufacturer's test report or test report of an accredited testing lab in the country of export of the goods, the goods may be released without a test bond. Subject to these conditions, a few situations wherein the samples are required to be sent for test may be assessed provisionally for test report.

3. **SAMPLING PROCEDURE:**

In order to streamline the procedure for drawl and forwarding of the samples for testing and recording of test reports, the following guidelines are issued.

A. **Procedure for requisitioning of samples:**

- i. Wherever Assessing Officer feels that the samples are required to be drawn for testing due to requirement of policy or otherwise, the Assessing officer will forward the Test Memo duly signed by him indicating the requisite queries therein.
- ii. In cases where the Docks Officer is unable to identify the goods, he will make a reference of the same to the Assessing Officer and the Assessing Officer would then forward the Test Memo duly signed by him indicating the requisite details therein.
- iii. The details of all Test Memos shall be maintained in Sample Test register in prescribed proforma as given below-
 1. Import Groups in **Annexure-A**
 2. DE Staff in all CFS for Import in **Annexure-B** and for Export in **Annexure-C**
 3. Central Sample Cell for Import in **Annexure-D** and for Export in **Annexure-E**
- iv. The sample needs to be sent for test, preferably to the Kandla Customs laboratory, and wherever Kandla customs lab is not in a position to do the required test, other suitable Government laboratories or private accredited laboratory may be chosen by the Assessing group with permission of in charge The Deputy/Assistant Commissioner and samples shall be forwarded to other laboratory positively on next working day.
- v. The Assessing Officer will review the Test Memo Register every fortnight and shall send the details of Test Memos to the Customs Lab for which Test reports have not been received within three days. Further, details of Test Memos for which reports are pending for over a week shall be submitted to Deputy Commissioner in charge of the Group for taking up directly with the laboratory in charge. For outside laboratories, the monitoring shall be done by the Central Sample Cell.
- vi. In case of export, the officer examining the goods , who has drawn the sample, shall maintain the record in the export Shed/ CFS sample register as below at para 5.4.

B. **Central Sample Cell (CSC)** headed by a Superintendent along with the Tax Assistants posted in samples cell is established with the responsibility to collect the samples, their storage, collection of test reports, dissemination of the data of test reports etc. is to be monitored by CSC, Kandla Port, Kandla, Customs House, Kandla. The CSC will be under the charge of DC/AC (DE) for logistics purposes and will be under the overall supervision and control of Additional Commissioner (P) for supervision and monitoring.

C. **Procedure for drawl of samples:**

On receipt of request for sample from the Assessing group, the docks staff would physically draw the representative samples sought, in duplicate, in the presence of the Custom Broker/Authorized representative of the importer/exporter. The officers are advised to draw the sample accordingly, and to refrain from excessive sampling. The sample covers/packages should bear all relevant details viz., the Bill of Entry/Shipping Bill number, Importer/Exporter name, description of the goods, Custom Broker, etc., along with the manufacturer's trade label. Technical literature, if any found in the consignment should also be attached along with the test memo. Thereafter, the samples shall be sealed in the presence of Authorized representative and signatures obtained of Custom Broker/Authorized representative of importer/ exporter on the covers/packages. The samples along with test memo should be sent to the CSC either same day or in the early morning of next day and receipt shall be duly acknowledged by the staff of CSC.

D. **Procedure for collection and storage of samples :**

- i. After the samples are drawn in duplicate, the details of the same shall be entered in the Sample Test Register maintained at each CFS. Both set of samples shall be handed over to the officer deputed for transportation of samples from various CFS.
- ii. All the samples received at CSC will be collated and entered in the Central Sample register, maintained for this purpose, in CSC, in the **Annexure-D** for Import & **Annexure-E** for Export. One set of sealed samples should be stored in the Central Sample Cell, date wise. The other set shall be forwarded for the test. Care should be taken that seals of the samples are intact. The import/ export samples shall be stored separately.

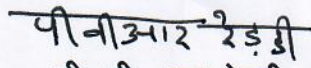
E. **Procedure for testing of samples at Customs Labs, Outside Labs:**

- i. The samples to be tested by outside laboratories will be indicated by the Appraising Group in the test memo itself. On that basis the team deputed for collection of samples will deliver all such samples to the specified laboratories under proper acknowledgement. They will also collect the test reports from such laboratories in respect of the samples delivered on the previous day(s). The test reports, on receipt, shall be entered in the CSC register and forwarded to the Appraising Groups/Assessing sections of export promotion schemes under acknowledgement, on the same day or next working day. The Customs Labs reports along with remnant sample shall also be collected only by the officers of Central sample cell, who on updating their records, shall forward the test report to the Appraising Groups/Assessing sections on the same day or following day.
- ii. The Superintendent, CSC, shall review the samples sent for test and reports received, and reconcile the statement every fortnight, and submit a monthly reconciliation statement, pointing the delays if any, to the Deputy/Assistant Commissioner, DE, by 5th working day of each month. The Deputy/Assistant Commissioner, DE will take up pending cases with the laboratories concerned for updating the test reports. He shall also submit a monthly report to the Additional/Joint Commissioner, Customs House, Kandla with regard to samples pertaining to their charge by 10th of the following month.
- iii. All the test samples which are mandatorily to be tested by Allied agencies viz, Asst. Drug controller, Plant Quarantine Authority, Public Health Authority, Wild Life Authority, etc. shall be handled by themselves as per their stipulated procedure. However the allied agencies shall coordinate their examination such that the customs examination and their examination can happen simultaneously to avoid double de-stuffing and re-stuffing of the Cargo. The Allied agencies may give their reports in a sealed cover addressed to the Superintendent (CSC) through the authorized representative of the importer/ exporter. In cases where the allied agencies prefer sampling by Customs, they may give a general authorization in writing to the Additional/Joint Commissioner, Customs House, Kandla who shall be authorizing the Central Sample Cell to collect and deliver the samples which shall be acknowledged by the agency concerned. The Additional/Joint Commissioner, Customs House, Kandla will also issue instructions for drawl of such samples by the Examining Officer and their subsequent disposal based on the acknowledgement from the agency concerned.

5. DISPOSAL OF REMNANT AND DUPLICATE SAMPLES:

Normally samples need be retained for only six months, however wherever provisional assessment is done, or the matter is under investigation by any investigation agency having bearing on the test report, the samples need be retained for longer period. In case of Hazardous waste, the samples need be retained for two years. The efforts should be to expedite the disposal of the remnant samples and duplicate samples, after receipt of the test reports, and finalizing the test bonds. If the test reports are not contradicting the descriptions, or no retest is sought by the Assessing group / importer, exporter, the disposal of the remnant and duplicate sample should be done immediately after six months. After obtaining NOC from Assessment Group/ Assessing section of export promotion schemes, Central Sample Cell may return the duplicate/remnant samples to the importer/exporter concerned. All unclaimed samples shall be destroyed by CSC. The Appg. Groups should every month review status of the samples sent for test and reports received and convey details of samples to be retained beyond six months to the CSC. For this purpose, the Supdt.in charge of CSC shall send a list of samples pending beyond six months to all Appraising Groups who shall respond within 7 days. The Additional/Joint Commissioner, Kandla shall review the position of remnant/duplicate samples every month and pass orders on their further disposal/destruction in consultation with the assessing group concerned.

Enclose: Annexure A to E.


पी. वी. आर. रेड्डी
 प्रधान आयुक्त
 कस्टम हाउस कांडला
 Date- 05.01.2017

F.No. /20--230/AG/2016 -17

Copy to :-

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. The Principal Commissioner of Customs, CH Mundra.
3. The Development Commissioner, KASEZ, Gandhidham.

4. All Additional / Joint Commissioners of Customs, CH Kandla.
5. All Deputy/ Assistant Commissioner of Customs, CH Kandla.
6. The President, Kandla Custom House Agents' Association, Gandhidham Chamber Of Commerce & Industry Building, Plot No.71, Sector No.8, 2Nd Floor, Room No.7, Gandhidham.
7. The President, Kandla Port Steamship Agents Association, No. 5, Chambers Bhawan, 2nd Floor, Sector 8, Plot No.71, Gandhidham.
8. The Gandhidham Chamber of Commerce & Industries, Plot No.71, Sector No.8, 2Nd Floor, Gandhidham.
9. The Chairman, KPT, Business Development Cell, P.O. Box 50, Administrative Building, Gandhidham.
10. The President, Kandla Timber association, "Timber Bhavan" Plot No. - 47, Sector-8, Gandhidham
11. The President, Kandla Liquid Tank Terminal Association, Maitri Bhavan, Opp. Post Office, Plot No. 18, Sector- I, Gandhidham.
12. The EDI Section, for uploading on Commissionerate's Website.
13. Notice Board