

F.No.450/41/2005-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

DIRECTOR
No. 1241
12-02-07

159-A, North Block, New Delhi-1
2nd February, 2007.

To

The Chief Commissioner of Customs,
Mumbai-I / Mumbai-II

Sir,

Subject: Import of 'Punnets', packing material for export of grapes, other
fruits and vegetables - regarding.

The undersigned is directed to refer to the representations of the Agricultural and Processed Food Products Export Development Authority (APEDA), New Delhi and the instructions issued vide this office's letter of even number dated 20.3.2006 (copy enclosed) on the above issue. It is brought to the notice of the Board that import of packing materials for grapes will start from next week. expeditious customs clearance is sought by importers.

2. The issue was examined earlier in the Board based on the factual details provided by the Chief Commissioner of Customs, Mumbai-II and necessary clarification was issued stating that containers which are capable of re-use and identifiable at the time of re-export are covered under the scope of notification No. 104/94-Cus. dated 16.3.1994. Board have also issued circulars in the past vide No.69 and 72/2002-Cus so as to simplify the procedure for identification of containers when they are re-exported and clarified the scope so as to cover any type of re-usable cases, boxes, cartons, trays etc., whether made of plastic or metal.

3. It is therefore, reiterated that on similar basis, import of punnets and other packing materials such as re-usable cases, boxes, cartons, trays etc., whether made of paper or plastic, either for use in packing of grapes or other fruits or vegetables, meant for re-export will be eligible for the benefit of duty exemption under the above-said notification.

4. In view of the above, it is directed that 'punnets' or other packing materials of durable nature, imported for re-export, in packing of grapes or other fruits or vegetables may be extended the benefit of notification No.104/94-Customs. You may also ensure that such goods are cleared expeditiously as they are used for packing of perishable goods and such imports are helpful for prolonged storage of such goods in fresh conditions.

Yours faithfully,

M.M. Parthiban
(M.M. Parthiban)
Director (Customs)

Encl: As above.

Copy to:

- (i) All Commissioners of Customs
- ✓(ii) Shri S. Dave, Director, APEDA, 3RD Floor, NCU Building, 3, Siri Institutional Area, August Kranti Marg (Opposite Asiad Village), New Delhi-6.

M.M. Parthasarathy
(M.M. Parthasarathy)
Director (Customs)

F.No.450/41/2005-Cus ~~IV~~ - IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

New Delhi, the 20th March, 2006.

To
The Chief Commissioner of Customs
Mumbai-I / Mumbai-II.

Sir,

Subject: Import of 'punnets', packing material for export of grapes -
regarding.

The undersigned is directed to refer to the representations of the Grape Exporters Association and Agricultural and Processed Food Products Export Development Authority (APEDA) on the above issue.

2. It is brought to the notice of the Board that 'punnets' imported for use in export of grapes as packing material should be eligible as durable containers and consequently the benefit of duty exemption under notification No. 104/94-Cus. should be extended to these exporters.
3. The issue was examined in the Board based on the factual details provided by the Chief Commissioner of Customs, Mumbai-II. On examination of sample consignments of punnets, it is reported that punnets are durable for the purpose of packing and export of fresh fruits and the marking on the punnets do not indicate that they are for single use.
4. From the notification No.104/94-Customs and Board's circulars No.69 and 72/2002-Cus issued in this regard, it is clarified that containers which are capable of re-use and identifiable at the time of re-export are covered under the scope of this notification. The circulars were issued to simplify the identification of containers at the time of re-export by simple procedure.
5. In view of the above, it is directed that import of punnets imported for re-export of grapes may be extended the benefit of notification No.104/94-Customs.

Yours faithfully,

Anupam Prakash
20.03.06

(Anupam Prakash)
Under Secretary (Cus.IV)

Copy to:
All Commissioner of Customs

o/c

1/24/06
12/2/06