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**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE  
CHENNAI – II COMMISSIONERATE  
692, ANNA SALAI, NANDANAM, CHENNAI 600 035**

**Trade Notice No: 57 / 2003**

**Dated: 9-9-2003**

**Sub: CE - Self-sealing of export goods- Clarifications in respect of Board's circular No. 736/52/2003-CX dated 11.08.2003 - regarding.**

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Copy of Board's Circular No: 741/ 57/ 2003 - CX. dated 2.9.2003 **clarifying** the issue of sealing of export goods meant for export **to Nepal and Bhutan** by Central Excise Officers with reference to Board's Circular No: 736 / 52 / 2003 - CX dated 11.8.2003 ( communicated vide this office Trade Notice No: 52/2003 dt.18.8.2003 ), is communicated herewith for information and necessary action.

The contents of this trade notice may please be brought to the notice of all constituent members of your association in general and manufacturers in particular.

**(Issued from File No: IV/16/217/2003 PFII )**

**(K.R. UDAY BHASKAR)  
ADDL. COMMISSIONER (TECH)**

To  
Trade and Department (As per mailing list)

**Circular No. 741 /57/2003-CX  
2<sup>nd</sup> September, 2003**

**F.No. 201/1/2003-CX-6  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs**

Subject: - Self-sealing of export goods- Board's circular No. 736/52/2003-CX dated 11.08.2003 - regarding.

I am directed to refer to Board's circular No. 736/52/2003-CX dated 11.08.2003 on the above mentioned subject in which the facility of self-sealing and self-certification of export goods has been extended to all categories of manufacturer-exporters subject to fulfillment of procedure prescribed therein. Consequent to issuance of this circular, doubt has been raised as to whether the facility of self-sealing of export goods is applicable to exports made to Nepal and Bhutan in view of specific requirements of sealing of export goods by Central Excise officers in notifications issued under rule 18 and rule 19 of Central Excise Rules, 2002 for export to Nepal and Bhutan.

2. The matter has been examined by Board. It is observed that Notification No. 45/2001-CE (NT) dated 26.06.2001 issued under rule 19 of Central Excise Rules, 2002 governs the procedure of exports under bond to Nepal and Bhutan. Clause (iii) of sub-para (1) of Para 2 of the said notification is reproduced below:-

“the Superintendent or Inspector of Central Excise having jurisdiction over the factory, warehouse or any other approved premises shall verify the identity of the goods with reference to description mentioned in the invoice and the particulars of the duty payable but for export, and if found in order he shall seal the consignment, tank or container with Central Excise seal or in such other manner as may be specified by the Commissioner of Central Excise and endorse each copy of the export invoice in token of having such verification and examination done by him”.

Similarly, clause (b) of para 4 of Notification No. 40/2001-CE(NT) dated 26.6.2001 issued under rule 18 for export of goods on payment of duty to Nepal inter alia prescribes that the goods under exportation to Nepal shall be sealed by the jurisdictional Central Excise Officer. It may be seen that vide Board's circular dated 11.8.2003, no change in the procedure of sealing of the goods under exportation to Nepal and Bhutan has been made.

3. It is, therefore, clarified that Board's circular dated 11.8.2003 granting self-sealing and self-certification facility to all manufacturer-exporters shall not be applicable to exports to Nepal and Bhutan since such exports are governed by the specific procedure prescribed by relevant notifications.

4. Trade and field formations may please be informed suitably.

5. Receipt of the circular may be acknowledged.

6. Hindi version will follow.

Vijay Mohan Jain  
Under Secretary to the Govt. of India