

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- <b>370421</b></p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</p> <p>PHONE : 02838-271426/271163 FAX :02838-271425</p> <p>E-mail id- <a href="mailto:commr-cusmundra@nic.in">commr-cusmundra@nic.in</a></p>	
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**PUBLIC NOTICE NO. 04 / 2026**

**Subject:** Standard Operating Procedure for International Transshipment involving reworking / re-containerisation of FCL and LCL cargo at Mundra Port — approval of premises for reworking, procedure for handling at approved Port Area and CFS premises, in pursuance of CBIC Circulars No. 15/2026-Customs dated 27.03.2026 and No. 14/2007-Customs dated 16.03.2007 — reg.

**1 .** Attention of all Shipping Lines, Shipping Agents, NVOCCs, Customs Brokers, Port Terminal Operators, Custodians, CFSs and all other stakeholders is invited to: (i) Circular No. 15/2026-Customs dated 27.03.2026; (ii) Circular No. 12/2026-Customs dated 17.03.2026; (iii) Circular No. 14/2007-Customs dated 16.03.2007; (iv) Circular No. 55/2000-Cus dated 30.06.2000 (to the extent applicable); (v) the Customs Act, 1962 ("**the Act**"), including Sections 54, 143AA and 48 thereof; (vi) the Goods Imported (Conditions of Transshipment) Regulations, 1995, as amended by the Goods Imported (Conditions of Transshipment) Regulations, 2025; (vii) the Sea Cargo Manifest and Transshipment Regulations, 2018 (SCMTR); and (viii) the Handling of Cargo in Customs Areas Regulations, 2009 (HCCAR).

**2 .** In view of disruption in maritime routes caused by the closure of the Strait of Hormuz, the Board has, vide Circular No. 15/2026-Customs dated 27.03.2026, issued under Section 143AA of the Act, clarified that International Transshipment of both FCL and LCL cargo shall be permitted from all seaports and international airports, including cases involving movement through multiple Customs stations, subject to compliance with the Act and the rules and regulations made thereunder.

3. The Board has further directed that each Customs Zone shall designate a Nodal Officer not below the rank of Additional Commissioner or Joint Commissioner; and that permissions for International Transshipment shall be granted on priority by the jurisdictional Assistant/Deputy Commissioner.

4. The relaxations under Circular No. 15/2026-Customs, read with Circular No. 12/2026-Customs, are in force up to 30.04.2026 and may be further extended by the Board. This Public Notice shall stand amended or superseded upon any modification, extension or withdrawal of the enabling circulars.

5. This Public Notice is issued exclusively to operationalise the facility of International Transshipment involving reworking, re-containerisation, de-stuffing, segregation, consolidation and re-stuffing of FCL and LCL cargo under Customs control at Mundra Port. It does not govern direct intact-container transshipment without any reworking, which is regulated under the general transshipment procedure prescribed under Section 54 of the Act and the Goods Imported (Conditions of Transshipment) Regulations, 1995/2025.

6. The procedure for approval of premises for reworking, and the operational SOP thereafter, are laid down below.

## I. DEFINITIONS

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7. In this Public Notice, unless the context otherwise requires:

**7.1 "International Transshipment Cargo"** means imported cargo manifested for a foreign destination outside India and permitted for onward movement/shipment outside India in accordance with the Act; and includes export cargo that has returned to port and is to be re-exported pursuant to Circular No. 12/2026-Customs.

**7.2 "FCL Cargo"** means Full Container Load cargo carried in a container as a single consignment as manifested.

**7.3 "LCL Cargo"** means Less than Container Load cargo carried in a container containing multiple consignments.

**7.4 "Reworking"** includes de-stuffing, segregation, sorting, consolidation, palletisation, package verification, destination-wise or carrier-wise regrouping,

replacement of damaged outer packing without altering cargo identity, re-containerisation, re-stuffing and all allied handling operations undertaken under Customs control.

**7.5 "Re-containerisation of FCL"** means the transfer of cargo from one container to another container, in full, under Customs supervision, for onward International Transshipment. Such re-containerisation may be permitted on a case-to-case basis subject to the safeguards in this Public Notice.

**7.6 "Approved Premises"** means premises within the Port Area or within a CFS approved by the Commissioner for reworking of transshipment cargo in terms of Circular No. 14/2007-Customs and this Public Notice.

**7.7 "Custodian"** means the custodian of the Approved Premises, being the Port/EXIM Yard operator or CFS operator, as the case may be.

**7.8 "Nodal Officer"** means the officer designated under para 9 of this Public Notice.

**7.9 "Proper Officer"** means, for the purpose of granting permissions under this Public Notice, the jurisdictional Assistant Commissioner or Deputy Commissioner of Customs.

## II. NODAL OFFICER

**8.** For expeditious processing and supervision of requests under this Public Notice, a Nodal Officer (not below the rank of Additional Commissioner or Joint Commissioner of Customs) shall be designated:

Name: Dr. Rajesh Kumar Nagora

Designation: Additional Commissioner

Email: rajeshnagora@gov.in

dp-mundra@gov.in for submission of documents and requests for correspondence

**9 .** All applications for reworking/re-containerisation under this Public Notice shall be submitted to the Docks/Preventive Section, marked to the Nodal Officer. Permissions shall be granted by the jurisdictional Assistant/Deputy Commissioner on priority.

### III. APPROVAL OF PREMISES FOR REWORKING

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**10.** Reworking of transshipment cargo shall be permitted only at premises approved by the Commissioner of Customs, Mundra, in terms of Circular No. 14/2007-Customs. Two categories of premises may be approved:

**10.1 Approved Port Area Premises** — premises within the Port Area/EXIM Yard, Mundra Port.

**10.2 Approved CFS Premises** — premises within the CFS area,

**11.** Any Port/EXIM Yard Custodian or CFS operator desirous of having its premises approved for reworking of transshipment cargo may submit an application to the Commissioner of Customs, Mundra, accompanied by the following: (a) a site plan/layout map of the proposed area clearly demarcating: (i) area earmarked exclusively for transshipment cargo, (ii) entry/exit points and gate control arrangement, (iii) CCTV coverage plan, and (iv) segregation from other import/export cargo areas; (b) details of infrastructure — handling equipment for loading, unloading, stacking, movement, stuffing/de-stuffing of containers, refrigerated storage if any; (c) confirmation of EDI/ICES connectivity with the Custom House; (d) details of experience in handling import/export cargo and working knowledge of Customs Act, rules and regulations; (e) logistics details including any constraints on movement of containers between the proposed premises and the port; and (f) such other information as the Commissioner may require.

**12.** The Commissioner shall, after conducting a consultative process with stakeholders/operators and inspecting the proposed premises, grant approval for such premises if satisfied that the criteria specified in Circular No. 14/2007-Customs are fulfilled. The approval shall: (a) identify the premises by name, location and Customs Area designation; (b) specify the category (Port Area or CFS); (c) specify any conditions subject to which approval is granted; and (d) be communicated to the applicant and notified through a subsequent Public Notice or Trade Notice.

**13.** The approval granted under para 12 shall remain in force unless suspended or revoked by the Commissioner on account of non-compliance with the conditions of approval, any breach of Customs control, or for any other sufficient reason recorded in writing.

#### **IV. GENERAL CONDITIONS APPLICABLE TO ALL APPROVED PREMISES**

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**14.** All cargo handled under this Public Notice shall remain under Customs control at all times. No cargo shall be diverted for home consumption or otherwise dealt with except in accordance with law and with the written permission of the proper officer.

**15.** Reworking shall not be permitted in respect of: (a) goods the transshipment of which is prohibited under Section 11 of the Act; (b) arms, ammunition, explosives or cargo posing a threat to national security; or (c) goods not manifested for transshipment, unless otherwise specifically permitted by the proper officer.

**16.** Transshipment cargo shall be re-exported within thirty (30) days of Entry Inward of the importing vessel, in terms of Section 48 of the Act. Where this is not feasible for reasons beyond the applicant's control, extension may be sought from the proper officer with stated reasons.

**17.** No transshipment permit fee shall be charged. In terms of the Goods Imported (Conditions of Transshipment) Regulations, 2025, no fee is payable in respect of transshipment applications at any Customs station.

**18.** The Custodian of each Approved Premises shall maintain separately earmarked, secured and CCTV-covered areas for: (a) containers/cargo received and awaiting de-stuffing; (b) cargo under de-stuffing/examination; (c) cargo under reworking/segregation; (d) cargo re-stuffed and awaiting onward loading; and (e) cargo under discrepancy/detention/hold.

**19.** The Shipping Line/Shipping Agent/NVOCC and the Custodian of the Approved Premises shall be jointly and severally responsible for accounting for all cargo received at the Approved Premises until proof of onward shipment/re-export is furnished to and accepted by Customs.

**20.** No cargo shall be de-stuffed, reworked or re-stuffed except with the written permission of the proper officer and under Customs supervision.

## V. PERSONS ELIGIBLE TO APPLY FOR REWORKING

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21. Applications for permission to rework/re-containerise transshipment cargo under this Public Notice may be made by: (a) the Master of the vessel or the authorised Shipping Agent; (b) the Shipping Line; (c) the NVOCC; (d) an authorised carrier; or (e) any other person duly authorised by the foreign supplier/cargo interest/principal, as accepted by the proper officer.

## VI. DOCUMENTATION FOR APPLICATIONS

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22. Every application for reworking/re-containerisation shall be submitted in the format at **Annexure-A** and shall be accompanied by:

- 22.1 covering request letter stating reasons for seeking reworking/re-containerisation and the name of the Approved Premises where reworking is proposed;
- 22.2 copy of IGM/manifest extract and relevant cargo particulars;
- 22.3 Master Bill of Lading and House Bill(s) of Lading, wherever applicable;
- 22.4 packing list/cargo summary/container load plan;
- 22.5 container number, size/type, weight and broad description of goods;
- 22.6 declared seal number and seal status;
- 22.7 name of foreign destination port and proposed onward routing/vessel particulars, if available;
- 22.8 undertaking/authorisation from principal cargo interest, where required;
- 22.9 transshipment bond/running bond/movement bond, as applicable (in the form at **Annexure-E**);
- 22.10 insurance/indemnity, where required;
- 22.11 in cases involving movement from Port to Approved CFS Premises: movement bond/undertaking (Annexure-E) and vehicle/transport details;
- 22.12 proposed date and time of reworking; and
- 22.13 any other document required by the proper officer.

23. In cases where a CFS holds a subsisting approval under para 12 of this Public Notice, **the CFS shall not be required to submit, along with each application for reworking, a fresh certificate of availability of segregated space, infrastructure, handling equipment or CCTV coverage.** It shall, however, confirm in the covering request letter the approved

area is available and accessible for the proposed reworking. The Custodian shall separately maintain and make available on demand all records of upkeep and maintenance of the Approved Premises.

24. Nothing in para 23 shall preclude the proper officer from calling for a fresh infrastructure inspection or certificate in cases where there is reason to believe that the approved premises or infrastructure has changed or is inadequate.

## VII. CATEGORIES OF REWORKING

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25. Requests under this Public Notice shall fall in one of the following two categories. The applicant shall clearly indicate the applicable category:

**25.1 Category A** — Reworking at Approved Port Area Premises (Port/EXIM Yard).

**25.2 Category B** — Reworking at Approved CFS Premises, involving movement of containers/cargo from Approved Port Area Premises to Approved CFS Premises and back.

## VIII. PROCEDURE — CATEGORY A: REWORKING AT APPROVED PORT AREA PREMISES

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26. Where reworking is proposed at Approved Port Area Premises:

**26.1** the Shipping Line/Agent/NVOCC shall file the application with documents as specified in para 22;

**26.2** the proper officer shall verify the documents and may grant permission subject to such conditions as considered necessary;

**26.3** the container shall be moved to the Approved Port Area Premises under Customs control;

**26.4** the seal number and condition shall be checked, verified against the IGM and recorded before opening;

**26.5** where seal tampering or any discrepancy in quantity, weight, description or marks is noticed, examination to the extent considered necessary shall be conducted and findings recorded by the Customs Officer;

**26.6** de-stuffing, segregation, sorting, regrouping and re-stuffing shall take place only within the Approved Port Area Premises under Customs supervision;

**26.7** a package-wise/container-wise tally sheet in the format at **Annexure-C** shall be prepared and signed by representatives of Customs, the Custodian, and the Shipping

Line/Agent/NVOCC;

**26.8** on re-stuffing, the fresh container number and new seal number shall be recorded; and

**26.9** cargo shall thereafter await onward loading/shipment under Customs control until an Export General Manifest (EGM) is filed and the vessel sails.

## **IX. PROCEDURE — CATEGORY B: REWORKING AT APPROVED CFS PREMISES**

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**27.** Where reworking is proposed at an Approved CFS Premises, the procedure in paras 28 to 33 shall apply in addition to the general requirements.

**28..** Movement from Approved Port Area Premises to Approved CFS Premises shall be permitted only when:

**28.1** the Approved CFS Premises confirms, in the covering letter, that the approval is in force, no material change has occurred and the approved area is available;

**28.2** the proper officer is satisfied and grants approval for inter-facility movement; and

**28.3** bond/security and movement documentation are in place.

**29.** The cargo/container shall move under Customs control with such sealing, escort or movement safeguards as ordered by the proper officer.

**30.** At the Approved CFS Premises:

**30.1** receipt of the container/cargo shall be acknowledged by the Custodian with seal number and condition recorded;

**30.2** de-stuffing and reworking shall be undertaken under Customs supervision;

**30.3** a package-wise/container-wise inventory/tally in the format at Annexure-C shall be prepared;

**30.4** re-stuffing shall be done within the approved secure area;

**30.5** fresh container number and new seal number shall be recorded; and

**30.6** cargo/container shall, on completion of reworking, move back to Approved Port Area Premises under Customs control for onward shipment.

**31.** No cargo shall remain at Approved CFS Premises beyond the period permitted by the proper officer.

## **X. SPECIAL PROCEDURE — FCL RE-CONTAINERISATION**

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**32.** FCL cargo ordinarily moves as intact transshipment cargo. Re-containerisation of FCL cargo is, however, permitted on a case-to-case basis in view of the present maritime disruption and trade exigency.

**33.** Re-containerisation of FCL cargo may ordinarily be considered in the following circumstances: (a) vessel/route/shipping line change; (b) closure or disruption of maritime route; (c) container damage or unseaworthiness; (d) seal tampering; (e) safety or stowage concerns; (f) operational inability to ship in the original container; or (g) any other reason accepted by the proper officer.

**34.** The following safeguards shall apply in all cases of FCL re-containerisation:

- 34.1** written request with stated reasons is mandatory;
- 34.2** pre-opening seal verification and recording against IGM are mandatory;
- 34.3** pre-reworking inventory/check-examination may be ordered by the proper officer where considered necessary and if ordered, it will be done under the Body Worm Camera.
- 34.4** re-containerisation shall be undertaken only at an Approved Premises under Customs supervision;
- 34.5** original container number, original seal number, new container number and new seal number shall all be recorded;
- 34.6** package count, weight and broad description shall be reconciled in the tally sheet;
- 34.7** any shortage, excess or mismatch shall be reported forthwith to the proper officer and Nodal Officer; and
- 34.8** proof of onward loading/export of the new container shall be furnished for bond discharge.

## **XI. SPECIAL PROCEDURE — LCL CARGO**

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**35.** On arrival of an LCL transshipment container at the Approved Premises: (a) manifest particulars shall be verified; (b) unloading shall be under Customs supervision; (c) seal

integrity shall be checked against the IGM and recorded; and (d) where tampering is noticed, examination to the extent considered necessary shall be conducted and findings recorded.

**36.** De-stuffing and segregation: (a) LCL cargo meant for a foreign destination shall be de-stuffed in the Customs-supervised Approved Premises; (b) cargo for foreign destinations shall be segregated from cargo for home consumption/ICD/hold/detention; and (c) packages shall retain or be marked with references to MBL/HBL/container/lot.

**37.** Reworking and re-stuffing: (a) packages may be regrouped destination-wise, voyage-wise or line-wise; (b) damaged outer packing may be replaced under proper record without altering cargo identity; (c) new containers shall be stuffed under Customs supervision; and (d) the tally sheet (Annexure-C) shall link original and new container details, package marks/numbers, MBL/HBL references, quantity, weight and destination.

## **XII. MOVEMENT BETWEEN PORT AND APPROVED CFS PREMISES**

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**38.** For every movement between the Port and Approved CFS Premises and back, the following shall be required:

- 39.1** application/permission order;
- 39.2** movement challan/inter-facility transfer note in the format at **Annexure-D**;
- 39.3** container-wise and cargo-wise annexure;
- 39.4** vehicle number, driver name and contact details;
- 39.5** seal memo/sealing certificate;
- 39.6** movement bond/transit undertaking;
- 39.7** escort order, where ordered by the proper officer; and
- 39.8** gate-out and gate-in acknowledgement at origin and destination.

**39.** Any delay, diversion, accident, tampering, pilferage or irregularity during movement shall be reported immediately in writing to the proper officer and the Nodal Officer.

### **XIII. BONDS, SECURITY AND UNDERTAKINGS**

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**40.** The Shipping Line/Shipping Agent/NVOCC/carrier seeking permission under this Public Notice shall execute such bond, as may be required by the proper officer. The bond/security shall indemnify the Customs Department against all losses, damage, costs, or liabilities, directly or indirectly, including damage to cargo, and shall secure:

- 40.1** safe transit and custody of the goods at all times;
- 40.2** non-diversion of the goods into the Domestic Tariff Area;
- 40.3** due accounting of all cargo;
- 40.4** completion of reworking/re-containerisation as permitted;
- 40.5** furnishing of proof of onward shipment and filing of Export General Manifest;  
and
- 40.6** payment of duty, fine, penalty, charges or other dues in case of breach.

**41.** A separate movement bond/transit undertaking shall be required for each movement from the Port to the Approved CFS Premises and back.

**42.** Bond discharge shall ordinarily be processed only after: (a) proof of onward loading/shipment is produced; (b) EGM is filed and sailing is confirmed; (c) reconciliation of original and new containers/seals/packages is accepted by Customs; and (d) all discrepancies, if any, are resolved to the satisfaction of Customs.

### **XIV. RECORDS AND REGISTERS**

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**43.** The Custodian of each Approved Premises shall electronically maintain, separately for cargo handled under this Public Notice: (a) inward container/cargo register; (b) seal verification register; (c) de-stuffing register; (d) package-wise inventory register; (e) reworking/re-containerisation register; (f) re-stuffing register; (g) movement register (Port Area ↔ CFS); (h) discrepancy/hold register; (i) proof of onward loading register; and (j) daily stock statement.

**44.** These records shall be preserved for not less than five years and produced to Customs

on demand.

**45.** A daily stock/position report in the format at Annexure-F shall be furnished by the Custodian to the proper officer on e-mail every morning for cargo under this Public Notice.

## **XV. EXAMINATION, DISCREPANCIES AND REPORTING**

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**46.** The proper officer may order examination where: (a) seal is tampered; (b) discrepancy in quantity, weight, description, marks or documents is noticed; (c) specific intelligence exists; (d) FCL re-containerisation is sought and detailed verification is considered necessary; or (e) any other reason is recorded in writing. Such examination shall be under Body Worm Camera. Intact cargo shall not be subjected to avoidable re-examination.

**47.** Any shortage, excess, pilferage, damage, tampering or mismatch shall be reported immediately in writing by the Shipping Line/Agent/NVOCC/Custodian to the proper officer and the Nodal Officer.

## **XVI. PROOF OF ONWARD SHIPMENT AND BOND DISCHARGE**

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**48.** Upon completion of onward shipment/re-export, the Shipping Line/Agent/NVOCC and Custodian shall submit: (a) proof of loading/sailing report/EGM copy/equivalent documentary evidence; (b) vessel and voyage details; (c) final container number(s) and seal number(s); and (d) a reconciliation statement linking original and new container details.

**49.** The proper officer shall verify the submission and process bond discharge subject to satisfactory reconciliation.

## **XVII. RESIDUAL PROVISIONS**

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**50.** This Public Notice shall be read harmoniously with the Customs Act, 1962, the Goods Imported (Conditions of Transshipment) Regulations, 1995/2025, SCMTR 2018, HCCAR 2009, Circular No. 15/2026-Customs, Circular No. 12/2026-Customs, Circular No. 14/2007-Customs and all other statutory provisions and Board instructions in force from time to time. In the event of any inconsistency, the Act, rules, regulations and Board

instructions shall prevail.

**5 1 .** The Commissioner/proper officer may, for reasons recorded in writing, impose additional safeguards or allow procedural relaxation in exceptional cases, so as to facilitate legitimate trade while maintaining adequate Customs control.

**5 2 .** This Public Notice shall stand automatically amended or superseded upon any extension, modification or withdrawal of the enabling Board circulars.

**53.** Difficulties in implementation may be brought to the notice of the Nodal Officer or the Additional Commissioner in charge.

**54.** This Public Notice shall come into force with immediate effect.

**55.** This issues with the approval of the Commissioner of Customs, Mundra.

**(Authority: Section 143AA of the Customs Act, 1962; Circular No. 15/2026-Customs dated 27.03.2026 read with Circular No. 12/2026-Customs dated 17.03.2026 and Circular No. 14/2007-Customs dated 16.03.2007)**

Digitally signed by  
Amit Kumar Mishra  
Date: 16-04-2026  
23:00:41

Additional Commissioner of Customs  
Customs Commissionerate, Mundra

**ANNEXURE – A****APPLICATION FOR PERMISSION FOR REWORKING / RE-CONTAINERISATION OF TRANSSHIPMENT CARGO**

1. Name of Applicant: \_\_\_\_\_
2. Capacity of Applicant: Shipping Line / Shipping Agent / NVOCC / Authorised Carrier / Other (specify): \_\_\_\_\_ : \_\_\_\_\_
3. Principal / Foreign Supplier / Cargo Interest:  
\_\_\_\_\_
4. Address / Email / Mobile No.: \_\_\_\_\_
5. **Category of Request (circle):** Category A / Category B
6. FCL / LCL (circle): \_\_\_\_\_
7. Container Number(s): \_\_\_\_\_
8. Size / Type of Container(s): \_\_\_\_\_
9. Original Seal Number(s) and Seal Status:  
\_\_\_\_\_
10. Weight (Kgs): \_\_\_\_\_
11. Broad Description of Goods: \_\_\_\_\_
12. Master BL No. and Date: \_\_\_\_\_
13. House BL No.(s) and Date(s), if any: \_\_\_\_\_
14. IGM / Manifest Reference: \_\_\_\_\_
15. Foreign Destination Port: \_\_\_\_\_
16. Proposed Onward Vessel / Voyage (if available):  
\_\_\_\_\_
17. **Name of Approved Premises where reworking is proposed (circle):** Approved Port Area Premises / Approved CFS Premises
18. Whether movement from Port Area to CFS is required: Yes / No:  
\_\_\_\_\_

19. Detailed reasons for reworking / re-containerisation / movement to CFS:

\_\_\_\_\_

20. Whether bond / security enclosed: Yes / No:

\_\_\_\_\_

21. List of documents enclosed: \_\_\_\_\_

22. Name, Designation and Contact of Authorised Representative present during reworking: \_\_\_\_\_

### **DECLARATION**

I / We undertake that: (i) the cargo shall remain under Customs control and shall not be diverted or removed except as permitted; (ii) the cargo shall be fully accounted for until proof of onward shipment/re-export is accepted by Customs; (iii) I/We accept liability for any discrepancy, loss, tampering or breach of conditions; (iv) proof of onward shipment and a complete reconciliation statement shall be submitted to Customs within the permitted time; and (v) I/We am/are aware that breach of these conditions may result in forfeiture of bond/security and imposition of duty, penalty and fine under the Customs Act, 1962.

Signature: \_\_\_\_\_ Name: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_

**ANNEXURE – B**  
**DOCUMENT CHECKLIST**

**A. Documents from Shipping Line / Agent / NVOCC**

1. Application in Annexure-A format
2. Manifest / IGM extract
3. Master Bill of Lading
4. House Bill(s) of Lading, if applicable
5. Packing list / cargo summary / container load plan
6. Container number, size, type, weight details
7. Seal number and seal status
8. Reasoned request letter for reworking / re-containerisation
9. Bond / running bond / movement bond (Annexure-E)
10. Undertaking / indemnity
11. Insurance / bank guarantee / security, where required

**B. Documents from Approved Port Area Premises (Custodian)**

1. Confirmation of secure segregated space allocation (lot/location reference)
2. Custodian safe custody and accounting undertaking

**C. Documents from Approved CFS Premises (Custodian) — in Category B cases**

1. Covering letter confirming: (a) approval is in force; (b) no material change in approved premises; (c) approved area is available
2. Custodian safe custody and accounting undertaking

**Note:** Where a CFS holds a subsisting approval under para 12 of this Public Notice, it is not required to submit a fresh infrastructure certificate, CCTV readiness certificate, or space availability certificate with each application. The covering letter at item C.1 above suffices.

**D. Additional Documents for Category B (Port Area ↔ CFS Movement)**

1. Movement challan / inter-facility transfer note (Annexure-D)
2. Vehicle details (number, driver name and contact)
3. Seal memo / sealing certificate

4. Escort order, if applicable
5. Gate-out / gate-in acknowledgement at both ends

**ANNEXURE – C**

**CONTAINER / PACKAGE-WISE TALLY SHEET FOR REWORKING / RE-STUFFING**

Date: \_\_\_\_\_ Location (Approved Premises Name):  
 \_\_\_\_\_

FCL / LCL (circle): \_\_\_\_\_

MBL No.: \_\_\_\_\_

HBL No.(s): \_\_\_\_\_

Original Container No.: \_\_\_\_\_

Original Seal No.: \_\_\_\_\_

New Container No.: \_\_\_\_\_

New Seal No.: \_\_\_\_\_

Destination Port: \_\_\_\_\_

Sr. No.	Package Marks & Nos.	Description	Qty	Weight (Kgs)	BL/HBL Ref.	Orig. Container	New Container	Remarks

Certified that the above cargo was de-stuffed / reworked / re-stuffed at the Approved Premises under Customs supervision and is found accounted for as recorded above.

Shipping Line / Agent / NVOCC Representative \_\_\_\_\_ Signature: \_\_\_\_\_ Name: \_\_\_\_\_  
 Date: \_\_\_\_\_

Custodian Representative \_\_\_\_\_ Signature: \_\_\_\_\_ Name: \_\_\_\_\_  
 Date: \_\_\_\_\_

Supervising Customs Officer \_\_\_\_\_ Signature: \_\_\_\_\_ Name: \_\_\_\_\_  
 Date: \_\_\_\_\_

**ANNEXURE – D****MOVEMENT CHALLAN / INTER-FACILITY TRANSFER NOTE****(Approved Port Area Premises ↔ Approved CFS Premises)**

1. Permission Order No. and Date: \_\_\_\_\_
2. From (name of premises): \_\_\_\_\_
3. To (name of premises): \_\_\_\_\_
4. Container No.(s): \_\_\_\_\_
5. Seal No.(s) at Dispatch: \_\_\_\_\_
6. Cargo Description: \_\_\_\_\_
7. Vehicle No.: \_\_\_\_\_
8. Driver Name and Mobile No.: \_\_\_\_\_
9. Gate-Out Date and Time (Origin): \_\_\_\_\_
10. Gate-In Date and Time (Destination): \_\_\_\_\_
11. Escort details, if any: \_\_\_\_\_
12. Seal condition at Dispatch: \_\_\_\_\_
13. Seal condition at Receipt: \_\_\_\_\_
14. Any irregularity observed: \_\_\_\_\_

Dispatch Acknowledgement — Name / Signature of Origin Custodian:

\_\_\_\_\_ Date: \_\_\_\_\_

Receipt Acknowledgement — Name / Signature of Destination Custodian:

\_\_\_\_\_ Date: \_\_\_\_\_

Customs Officer (if applicable): \_\_\_\_\_ Designation: \_\_\_\_\_

Date: \_\_\_\_\_

**ANNEXURE – E**  
**CUSTOMS BOND / INDEMNITY FOR INTERNATIONAL TRANSSHIPMENT**  
**REWORKING**

To,  
The Commissioner of Customs,  
Customs Commissionerate,  
Mundra.

**KNOW ALL MEN BY THESE PRESENTS** that We, indemnify the Customs Department against all losses, damages, costs, or liabilities, directly or indirectly, including damage of cargo/container. We shall reimburse, on first demand and without protest, any amount incurred by Customs in this regard. In default of such payment, the President of India shall realise the same from us in accordance with the Customs Act, 1962.

**CONDITIONS OF THE BOND:**

1. The cargo / container(s) described below shall be kept under Customs control and shall not be diverted or removed except as permitted in writing by the proper officer.
2. The cargo shall be reworked / re-containerised as permitted, and shall thereafter be moved under Customs control for onward shipment to the declared foreign destination.
3. Proof of onward shipment / re-export shall be submitted to Customs within thirty (30) days of re-export or within such extended time as permitted by the proper officer.
4. If proof is submitted and all conditions are fulfilled to the satisfaction of Customs, this bond shall be void; otherwise it shall remain in full force and effect.
5. We shall immediately report any discrepancy, accident, delay, pilferage, tampering or loss to the proper officer and the Nodal Officer.
6. We irrevocably indemnify the Customs Department against all losses, damages, costs, duty, fine, penalty or charges arising from handling, storage, reworking, transit or onward shipment.
7. We shall comply with the Customs Act, 1962, rules, regulations, Board circulars and all conditions of permission granted.

**Details of Cargo / Container:**

Container No.(s): \_\_\_\_\_

Seal No.(s): \_\_\_\_\_

Description of Goods: \_\_\_\_\_

Destination Port: \_\_\_\_\_

MBL No. / HBL No.(s): \_\_\_\_\_

For and on behalf of: \_\_\_\_\_

Name: \_\_\_\_\_ Designation: \_\_\_\_\_

Signature:

\_\_\_\_\_

Date: \_\_\_\_\_ Place: \_\_\_\_\_

**Witnesses:**

1. \_\_\_\_\_

2. \_\_\_\_\_

**ANNEXURE – F**  
**DAILY STOCK / POSITION REPORT — TRANSSHIPMENT REWORKING**  
**CARGO**

Date: \_\_\_\_\_ Name of Approved Premises:

\_\_\_\_\_

Sr. No.	Container No.	FCL/LCL	Original Seal No.	Status	Location (Lot/Bay)	Date of Receipt	Date of Dispatch	Remarks

Status codes: **RECV** = Received, seal intact | **DEST** = Under de-stuffing | **RWKG** = Under reworking | **REST** = Re-stuffed, awaiting loading | **DISP** = Dispatched / loaded | **HOLD** = Under discrepancy/hold

Certified that the above reflects the actual position of transshipment cargo under Customs control as on the date above.

Name: \_\_\_\_\_ Designation: \_\_\_\_\_

Signature:

\_\_\_\_\_ Date: \_\_\_\_\_

**ANNEXURE – G**  
**APPLICATION FOR APPROVAL OF PREMISES FOR REWORKING OF**  
**TRANSSHIPMENT CARGO**

**(Under para 11 of Public Notice No. \_\_\_\_\_ / 2026)**

To,  
The Commissioner of Customs,  
Customs Commissionerate,  
Mundra.

Sir / Madam,

We hereby apply for approval of the following premises for reworking of International Transshipment cargo in terms of para 11 of Public Notice No. \_\_\_\_\_ / 2026 and Circular No. 14/2007-Customs dated 16.03.2007:

**Part A: Applicant Details**

1. Name of Custodian / Operator: \_\_\_\_\_ 2.
- Category (circle): Port Area / CFS: \_\_\_\_\_
3. Address of proposed premises: \_\_\_\_\_
4. HCCAR approval status (approval No. and date, if any):  
\_\_\_\_\_

**Part B: Premises Details**

5. Total area proposed for transshipment reworking (sq. mtrs.):  
\_\_\_\_\_
6. Whether area is exclusively dedicated to transshipment cargo: Yes / No:  
\_\_\_\_\_
7. Description of boundary/perimeter (boundary wall, fencing, gate control):  
\_\_\_\_\_
8. Number and placement of CCTV cameras (attach layout plan):  
\_\_\_\_\_
9. Segregation from other import/export cargo areas (describe arrangement):  
\_\_\_\_\_
10. Number and type of entry/exit points and access control:  
\_\_\_\_\_

**Part C: Infrastructure**

11. Container handling equipment: (a) forklifts (capacity and number); (b) reach stackers; (c) overhead cranes; (d) other: \_\_\_\_\_

12. Stuffing / de-stuffing equipment: \_\_\_\_\_

13. Refrigerated storage facility: Yes / No (capacity, if yes):  
\_\_\_\_\_

14. Weighbridge: Yes / No: \_\_\_\_\_

15. EDI/ICES connectivity with Custom House: Yes / No (details):  
\_\_\_\_\_

**Part D: Logistics and Experience**

16. Distance from nearest Port berth / EXIM Yard: \_\_\_\_\_

17. Route and logistics for container movement between premises and port (any constraints): \_\_\_\_\_

18. Number of years in handling import / export cargo:  
\_\_\_\_\_

19. Brief description of current Customs-related operations at premises:  
\_\_\_\_\_

**Part E: Attachments**

(a) Site layout plan / map clearly showing proposed transshipment area, CCTV coverage, entry/exit points and segregation

(b) HCCAR approval order copy (if premises is an existing CFS)

(c) List of handling equipment with make, model, capacity

(d) Proof of EDI/ICES connectivity

(e) Any other document the applicant wishes to submit

We undertake that: (i) the particulars stated above are true and correct; (ii) we shall maintain the approved premises in conformity with the conditions of approval at all times; (iii) we shall immediately inform the Commissioner of any material change in the premises or infrastructure; and (iv) we shall abide by the Customs Act, 1962, HCCAR 2009 and all conditions of approval.

For and on behalf of: \_\_\_\_\_

Name: \_\_\_\_\_ Designation: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Place: \_\_\_\_\_