



**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-I), MUMBAI
ZONE-1**

NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI – 400001

F.No. S/26-Misc-32/2018-19 Appr. Gen(I)
DIN-202003770000001N3F98

Date: 04.03.2020

Public Notice No: 17/2020

Sub:- ICES Advisory 08/2020-Separate option to waive Late Filing Charges-reg.

Attention of all the Importers, Custom Brokers, Shipping Lines/Agents, Logistics Service Providers, and all other Stakeholders is invited to the provisions of the Section 46(3) of the Customs Act, 1962 prescribes the time limit within which a Bill of Entry should be filed after the arrival of the goods and second proviso to the above section provides for the fee to be charged on delayed filing of the Bill of Entry.

2. Board, however, vide Notification No. 40/2012-Customs dated 02.05.2012 (enclosed as Annexure-I) as designated proper officer of Customs to waive the late fee charges.

3. At present, the late fee can be waived only from the Bill of Entry assessment screen by the Appraiser or the Assistant Commissioner of Customs. In case of RMS facilitated Bills of Entry, if the waiver is to be given, the Bill of Entry has to be recalled for reassessment for removing /reducing the late fee charges.

4. Now, a separate option has been provided in the ACL menu of ICES for "Waiver of Late filing Charges" to de-link it with assessment. This would remove the necessity for reassessment of the Bill of Entry wherever the charges are to be waived. The officer having ACL role can use this option to waive the charges any time before duty payment after taking due approval from the designated proper officer even without recalling the Bill of Entry.

5. All trade associations/members of Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.

6. Difficulties, if any, may be brought to the notice of the Joint Commissioner of Customs, Import-I, Zone-I, Mumbai.

7. For the departmental officers, this may be treated as Standing Order.

[Source : ICES Advisory 08/2020 dated 10.02.2020]

s/d

(MANOJ KEDIA)
COMMISSIONER OF CUSTOMS,
IMPORT-I, NCH

Encl :As above

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-I.
2. All the Commissioner of Customs, Mumbai Zone-I.
3. All Addl. /Joint Commissioner of Customs, Mumbai Zone-I.
4. All Deputy/Asst. Commissioner of Customs Mumbai Zone-I.
5. The DC/EDI for uploading on the NCH Website.
6. Office Copy.