

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT-I)
NEW CUSTOMS HOUSE, SHOORJI VALLABHDAS ROAD, BALLARD ESTATE,
MUMBAI – 400 001. Tel. No. 022-22757004**

F. No. S/1-24/2017-18 EDI

Dated: 06.07.2017

PUBLIC NOTICE NOL: 82/2017

Subject: - Exemption from levy of charges for late filing of Bill of Entry- reg

Attention of the Importers, Exporters, General Trade, all other stakeholders are invited to clarification regarding legislative changes relating to Customs Act, 1962 proposed in the Finance Bill, 2017 issued vide Board Circular No 12/2017-Customs (F.No.450/10/2017-CusIV), dated 31.03.2017.

2. Pursuant to the implementation of GST since 01.07.2017, the trade has indicated that they have been experiencing difficulty in filing the BEs within the time period stipulated under Section 46 of the Customs Act, 1962 and Sub-Regulation (1) of Regulation 4 of the Bill of Entry (Electronic Integrated Declaration) Amendment Regulations, 2017.

3. As a measure of trade facilitation, it has been decided that for the consignments having entry inward date 01.07.2017 & onwards and where advance/prior BE were already filed prior to 01.07.2017 there will be no charge on the late presentation of Bill of Entry. Where for some reason the importer is handicapped in filing a BE for reasons beyond his control, in respect of cargo having entry inward date 01.07.2017 & onwards, to seek the waiver of charges of late filing, the importer/his agents shall be required to produce sufficient/proper evidence to that effect. Further all such cases of waiver of late filing charges pertaining to the above said period would be dealt with by the respective assessing group AC/DC on merits and on a case to case basis after satisfying themselves of the bonafide of the case/situation.

4. For difficulties, if any, in implementation of the above, the trade is advised that the same be brought to the notice of the undersigned at the earliest.

5. This public notice will be applicable to all field formations of Mumbai Zone-I Customs.

6. This issues with the approval of the Chief Commissioner of Customs, Mumbai Zone-I, NCH.

Sd/-

(RAMESH CHANDER)

Commissioner of Customs (Export-I).

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-I, NCH.
2. All the Pr. Commissioners/Commissioners of Customs, Mumbai Zone-I.
3. All Additional / Joint Commissioner of Customs, Mumbai Zone-I
4. All Deputy / Assistant Commissioner of Customs, Mumbai Zone-I
5. BCHAA.
6. All Trade Associations.
7. Website of NCH.