

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)
MUMBAI ZONE-I, NEW CUSTOM HOUSE, BALLARDESTATE, MUMBAI-400001.

F.No. S/1- 04/2017-18 Import Noting

Date: 31.05.2017

PUBLIC NOTICE NO. 63/ 2017

Sub: Delayed, incomplete or incorrect filing of Import Manifest or Import Report – reg.

Attention of all importers, exporters, customs brokers, members of general trade, and all other stakeholders is invited to the CBEC Circular No. 14/2017-Customs, dated 11th April, 2017 [F. No. 450/198/2015-Cus IV], which invites attention to Board's Circular No.13/2005-Cus, dated 11.03.2005 & 44/2005-Cus, dated 24.11.2005, on the above mentioned subject.

2. In the Circular No. 13/2005-Customs, dated 11.3.2005, CBEC had categorised the amendments carried out in the IGMs as major and minor respectively. Further in the amending Circular No. 44/2005-Customs, dated 24-11-2005, it was provided that the need for adjudication will arise only in cases of major amendment involving fraudulent intention or **substantial** revenue implication. It was the view of the CBEC that the penal action is not initiated mechanically in all cases of IGM amendment and that due consideration may be given to the circumstances of amendment.

3. Apart from bringing in simplification, reducing the overall dwell time at the ports has been avowed objective of CBEC. Trade has been representing that owing to tedious process of IGM amendment, there is reluctance to avail the facility of advance/ prior bill of entry. Board has examined these issues in detail and the following procedure is prescribed:

a. In order to ensure that all amendment applications are disposed off within specified time limits, it is desired that all minor amendments are approved on the same day of the submission of complete application along with all the required documents. The electronic request for amendment should be made prior to approaching the officer with the documents. Further, in order to decentralise the minor amendment process, necessary changes have been carried out in the notification No. 40/2012-Customs (N.T.) dated 2.5.12 by notifying Superintendent of Customs and Central Excise or Appraiser as proper officer for Section 30 (minor amendments). Since the proper officer for purposes of Section 30 would henceforth be Superintendent rank officer or Appraiser (minor amendments), therefore, consequent changes in respect of notifying the proper officer for purposes of

Section 149 have also been carried out. [Notification No.35/2017-Customs (N.T.) dated 11th April, 2017 refers].

b. All major amendments will generally be approved within 24 hours of the submission of the complete application. Delays beyond the laid down timelines are to be necessarily escalated and brought to the notice of Additional/Joint Commissioner in charge. All major amendments shall continue to be approved by the concerned Deputy Commissioner or the Assistant Commissioner as the case may be.

c. A combined application in the prescribed form shall be submitted by the shipping line irrespective of whether the amendment is major or minor along with the required documents indicated against each type of amendment mentioned in the annexure to the application form appended to this Public Notice leaving no scope for ambiguity.

d. Since the objective is to lend certainty to the amendment process with specific timelines, therefore, submission of incomplete forms should be avoided. In case an incomplete form for amendment with reasons is submitted, a deficiency memo would be promptly issued the same day.

e. All cases of minor amendment would be decided administratively without recourse to adjudication or levy of penalty. Levy of Fee (Customs Documents) Regulations, 1970 allows the proper officer to permit an IGM to be amended or supplemented, on payment of prescribed fees, if he is satisfied that there is no fraudulent intention. The said regulations have also been amended vide Notification No.36/2017-Customs (N.T.), dated 11th April, 2017 to revise the fee(s) for carrying out amendments. The quantum of fee has been revised upwards so as to calibrate it to the realistic levels and also to discourage the tendency to file amendments. A flat fee of Rs. 1000/- has been provided for amendment of IGMs. Further, no amendment fee shall be levied in respect of bill of entry filed under the proviso to sub-section (3) of Section 46 of the Customs Act, 1962 (52 of 1962) where the amendment is necessitated due to amendment in import manifest.

f. The request for amendment shall be filed by the person in-charge of the conveyance or any person who has been authorized to issue delivery orders in favour of an importer, on the basis of which the custodian would deliver the imported goods.

4. The responsibility of amendment in the IGM rests solely with the shipping line or shipping agent, as they file IGM with Customs under section 30 of Customs Act, 1962. It is, therefore, clarified that the fine/penalty imposed, if any, upon adjudication in such cases, shall be payable by the shipping line only or such other person as specified. No fine/penalty is required to be imposed on the consignee or others. No request for any amendment in the IGM from custom broker/importer will be entertained.

5. While accepting requests for amendments, due precaution should be taken that requests for amendment to manifested items are accepted within the period stipulated in the Section 48 of the Customs Act, 1962.

6. Difficulty, if any may be brought to the knowledge of the Deputy / Assistant Commissioner in charge of Import Noting Section/Appraising Main (Import), New Custom House, Ballard Estate, Mumbai.

7. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

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(Rajeev Tandon)

Pr. Commissioner of Customs (Imp-I)

Encl: As above.

To:

1. The Chief Commissioner of Customs, Mumbai Zone-I, NCH for information.
2. The Pr. Commissioner of Customs (General / Imp-II), NCH
3. All Additional / Joint Commissioner of Customs, NCH
4. All Deputy / Asstt. Commissioner of Customs (Sections /Groups), NCH
5. BCHAA
6. AC/DC, EDI for uploading on NCH website.