



आयुक्त सीमाशुल्क (आयात - I) कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-I)

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**PUBLIC NOTICE - 09/2024**

**Subject: Certain Clarifications relating to procedure for filing and processing of bill of entry amendment requests for various types and situations-reg.**

National Time Release Study 2024 (NTRS 2024) released by CBIC recently on 19.07.2024 has highlighted that amendments in import documents consume a significant amount of dwell time. Trade has represented that there is lack of clarity on the issue that whether an amendment requires pre-approval in e-office/manual file or not. Trade has highlighted that a Public Notice dated 23.02.2024 has been issued by JNCH and have requested Mumbai Customs Zone-I to issue a similar Public Notice for clarity in the amendment process in their jurisdiction. The matter has been deliberated upon in various PTFC and CCFC meetings of this Zone during the last 4 months.

2. The matter has been examined in the light of various statutory provisions, circulars, instructions and advisories relating to the subject matter, as listed in table below.

Sl.No.	Relevant law/Circular/advisory /PN/Circular	Subject matter /Issues covered
1.	Section 149 of Customs Act, 1962	The proper officer may, in his discretion, authorise any amendment in any import document after it has been presented in the customs house.
2.	Systems Advisory 17/2020 dated 20.05.2020	Further measures to make Bill of Entry Amendment Process contactless and paperless
3.	Public Notice 35/2020 dated 22.05.2020 of this Zone	reiterates Systems Advisory 17/2020 dated 20.05.2020
4.	CBIC Circular No. 45/2020 dated 12.10.2020	Measures for timely assessment of Bills of Entry and clarification on defacement of physical documents
5.	Standing Order 35/2020 dated 16.10.2020 of this Zone	based on CBIC Circular No. 45/2020 dated 12.10.2020
6.	Public Notice 67/2020 dated 16.10.2020 of this Zone	based on CBIC Circular No. 45/2020 dated 12.10.2020

7.	Systems Advisory 13/2021 dated 25.05.2021	Electronic mechanism to amend BL number in Prior/Advance BE with Auto Approval
8.	Systems Advisory 10/2021 dated 29.03.2021	Filing of Advance Bill of Entry under Section 46 of Customs Act, 1962 (amended vide Finance Act 2021)
9.	Public Notice 133/2021 dated 27.05.2021 of this Zone	reiterates Systems Advisory 10/2021 dated 29.03.2021
10.	Systems Advisory 27/2023 dated 07.11.2023	GSTIN Amendment in the Bill of Entry After OOC
11.	CBIC Notification 33/2021 dated 29.03.2021	Notification of <a href="https://www.icegate.gov.in">https://www.icegate.gov.in</a> as the Common Customs Electronic Portal
12.	CBIC Notification 26/2022 dated 31.03.2022	Nomination of proper officers in relation to the various functions as specified in the sections of the Customs Act, 1962
13.	CBIC Notification 27/2022 dated 31.03.2022	Proper officers in relation to a bill of entry presented electronically under section 46 or section 68 of the Customs Act, 1962
14.	Order No. 02/2022 dated 01.04.2022 of this Zone	Proper Officer under various provisions of Customs Act, 1962
15.	CBIC Circular 14/2017 dated 11.04.2017	Delayed, incomplete or incorrect filing of Import Manifest or Import Report
16.	JNCH Public Notice 13/2024 dated 23.02.2024.	Procedure for filing and processing of Bill of Entry amendment requests

3. Normally an amendment request should be filed online by Importers/Customs Brokers directly through Common Portal (<https://www.icegate.gov.in> as notified by the Board vide Notification No. 33/2021-Customs (N.T.) dated 29 March 2021). The facility for online filing an amendment through Common Portal (ICEGATE) has already been operationalized as per System Advisory 17/2020 dated 20.05.2020. In addition, Importers/Customs Brokers can also file amendment requests through the Service Centre at the port of import. The format already prescribed for the application for bill of entry amendment, which is required to be uploaded in e-Sanchit by the Importer/Customs Broker, is enclosed as **Annexure-I** to this PN for reference.

4. Based on the type of approval process, the amendment requests can be broadly classified into two broad categories discussed in paras 5 & 6 below :

#### **5. Amendments getting Self approval/Auto approval by System**

5.1 Board vide Notification No. 36/2021-Customs (N.T.) dated 29.03.2021 notified that the amendment viz. "supplementing of Bill of Lading details in the Bill of Entry" presented under the second proviso to the sub section (3) of Section 46 of the



Customs Act, 1962<sup>1</sup> (i.e. filing of advance bills of entry not exceeding 30 days prior to the arrival of the vessel), may be done by the Importer/Customs Broker on the Common Portal. Accordingly, the additions made in the supporting documents table and bill of lading details in advance/prior bills of entry are auto approved as per ICES Advisory 17/2020 dated 20.05.2020. An automated approval by the Customs Automated System is supported by Section 149 of the Act, amended vide Finance Act, 2021. Since all such amendments would be auto approved by the Customs Automated System, these would not be subject to levy of fees under the Levy of Fees (Customs Documents) Regulations, 1970, as amended.

## **6. Amendments requiring approval by the proper officer**

6.1 Amendment requests (other than those covered by para 5.1 above) in a bill of entry including the deletion/modification in supporting documents require approval by the proper officer (i.e. AC/DC of the Group concerned). Based on the factors like amendment filed before or after Out of Charge (OOC) and the nature of amendment, the following 5 scenarios may arise:

**i. Scenario A: Amendment is filed before assessment:** In this scenario, the Customs Automated System would route the request to the concerned FAG for approval or rejection, and consequent re-assessment, if needed. Vide Notification 26/2022-Customs (N.T.) dated 31.03.2022, FAG officers have been notified as proper officers under Section 149 of Customs Act, 1962. No prior approval of PAG is required in this scenario.

**ii. Scenario B: Amendment is filed after assessment but before Out of Charge and it impacts revenue/duty :** This scenario covers requests for amendments like change in value/unit price of goods, uploading of additional invoice, change in notification, etc. which impacts revenue. In this scenario, the Customs Automated System would queue the request before the proper officer of the FAG. After decision by the FAG on the amendment request, the bill of entry will come to FAG for reassessment if required. In case of any difficulty, PAG officer shall take necessary action, which includes recalling and resending it to the FAG concerned.

**iii. Scenario C: Amendment is filed after assessment but before Out of Charge and it does not impact revenue :** This scenario covers requests for amendments like change in details of invoice based on documentary evidence, short shipment, change in BL/AWB or fulfilment of conditionality decided by assessment like Bond conditions etc. which do not impact revenue. In this scenario, if the Customs Automated System does not queue the request before the FAG, these amendments may continue to be approved by PAG.

**iv. Scenario D: Amendment is filed after Out of Charge:** Out of Charge is required to be cancelled with the approval of the Additional/Joint Commissioner of the PAG, and thereafter the bill of entry has to be recalled for amendment. All amendments after OOC are dealt with by the PAG for further processing.

**v. Scenario E: Amendments in RMS Facilitated Bills of Entry:** In this case, if the Customs Automated System does not queue the request before the FAG, these amendments may continue to be approved by PAG.

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<sup>1</sup> also referred to as the Act



7. Para 5 and 6 above have classified the amendments in terms of approval process i.e. whether it requires automatic approval or approval by officer. Now let us deal with the amendment requests in terms of the nature of changes required, and their procedure :

**a. All changes emanating from IGM amendment (as detailed in Category-I of Annexure-II to this Public Notice):** IGM is filed just before the arrival of the vessel, therefore in IGM amendment auto approval mode under para 5 above (which covers cases of advance/prior BEs only) will not apply and para 6 procedure (approval by the proper officer) will apply. IGM amendment and corresponding BE amendment have to be dealt with as mentioned in 5 different scenarios of para 6 above.

**b. Minor amendments on account of typographical errors (as detailed in Category-II, Annexure-II to this Public Notice):** The amendment requests on account of typographical errors, which can be verified from the originally uploaded documents in e-Sanchit, should be treated as minor amendments and can be verified from the already uploaded documents. The Importer/Customs Broker should mention the amendment required and the already uploaded documents on the basis of which the amendment is required in their application.

**c. Major amendments on account of wrong upload/non-upload of documents (as detailed in Category-III, Annexure-II to this Public Notice):** These amendments require greater scrutiny along with the verification of the supporting documents/confirmations uploaded in e-Sanchit. The Importer/Customs Broker should submit the amendment request along with proper justification and the required documents in e-Sanchit. The proper officer (FAG before OOC and PAG after OOC) will examine the request in conjunction with the uploaded documents for making a decision. Such amendments are illustrated in **Annexure-II** to this Public Notice.

8. In case of amendment request for conversion of a bill of entry from Home Consumption to Warehousing or vice versa, approval in e-office has to be taken from the Additional/Joint Commissioner of the PAG (as per Section 46(5) of the Customs Act, 1962 read with Notification No. 26/2022-Cus(NT) dated 31.03.2022) before permitting it online.

9. To enable the officer to verify the amendment requests and to approve the same, all the necessary documents should be uploaded in e-Sanchit. It is reiterated that documentary evidence in existence at the time of filing of the bill of entry, as detailed in **Annexure-II** to this Public Notice, including, for instance bill of lading, commercial invoice, certificate of origin, shall be considered to verify the amendment request. The documents required for an amendment may vary on a case to case basis. A non-exhaustive list of documents, which would be required to be uploaded in e-Sanchit against the corresponding amendment request, is enclosed as **Category III of Annexure-II** to this Public Notice.

10. Thus for all types and categories of amendments as explained above, Importer/Customs Brokers can now directly file amendment requests online via Common Portal and upload the required documents in e-Sanchit as per format specified in **Annexure-I** to this Public Notice. When the amendment request appears



in the amendment queue, the proper officer shall view the amendment request (to navigate to the amendment request: "View BE" (press F6)--->Other tab--->Supporting Documents--->scroll to the last uploaded registration document). The proper officer shall examine the amendment request along with the corresponding documents uploaded in e-Sanchit, and approve or reject the same in terms of the provisions of Section 149 of the Customs Act 1962 .

**11.** Trade has informed that there is an existing practice of taking pre-approval before filing amendment online which delays the amendment process. The term 'pre-approval' here refers to the manual approval taken by importers/CBs on their letters/emails from the Appraiser/AC(PAG) before filing an amendment request through CMC or online. In view of the amendment process in various scenarios explained above, importers/CBs are not required to obtain any pre-approval before filing online requests.

**12.** Amendment requests received after hold by any investigating agency have to be permitted only with the approval of that agency. Such instances should also be critically examined as the intent of any amendment should be to rectify bonafide mistakes and not to regularize the instances of mis-declaration/violation, which are required to be dealt with appropriately for necessary action under the Act.

**13.** All the proper officers should periodically access the amendment module to ensure that no amendment is pending with AO/AC/DC of the Group at the end of the day.

**14.** This Public Notice shall come into force with immediate effect. All the previous Public Notices and Standing Orders on this issue stand modified to the above extent.

**15.** This Public Notice should be considered as a Standing Order for the concerned officers and staff of this Custom House.

**16.** Difficulties faced (if any) may be brought immediately to the notice of Addl. Commissioner of Customs, Appraising General (Import-I), NCH through email at [ag1.mumbai@gov.in](mailto:ag1.mumbai@gov.in).

**17.** All the stakeholders including the trade and concerned associations are requested to take note of above for necessary action.

**18.** Concurrence has been taken from the Commissioner of Customs, Import-II, NCH, Mumbai.

Enclosed : Annexures I & II

  
25.07.24

( Vivek Pandey )  
Commissioner of Customs,  
Import-I, Mumbai Zone-I, NCH

Copy to:-

1. The Pr. Chief Commissioner of Customs, NCH, Mumbai Customs Zone-I
2. The Pr. Commissioner/ Commissioner of Customs, General, Import-I, Import-II,



Export, Audit NCH, Mumbai Customs Zone-I.

3. The Addl./Joint/Dy./Asstt. Commissioner of Customs, NCH, Mumbai Customs Zone-I.
4. All the Sections/Groups/Import Docks, Mumbai Customs Zone-I through Mumbai Customs Zone-I website.
5. Dy./Asstt. Commissioner of Customs (EDI) for uploading on the website of Mumbai Customs Zone-I.
6. All the members of the trade through E-mail.



**Annexure-I****Application for amendment of Bill of Entry (to be uploaded in e-Sanchit)**

(On the letter head of Importer/Custom Broker)

Sub: Application for amendment in Bill of Entry

Name of Importer		
IEC of Importer		
BE No. and date		
Customs Broker Name		
Customs Broker License No.		
IGM No. and Date		
Inwards date(if not yet arrived, please mention NA)		
Type of Amendment - Specific Documents to be submitted (As per Annexure)	Category	Yes/No
	(i)All changes emanating from IGM amendment	
	(ii)Minor amendments on account of typographical errors	
	(iii)Major amendments on account of wrong upload/non-upload of documents	
Amendment from	Amendment to	
Documents submitted/to be verified		
IRN DRN of document previously uploaded on e-Sanchit		
Reason and justification for amendment		

I hereby certify that the aforesaid details are true and correct to the best of my knowledge. It is also certified that I am the authorised person for the aforesaid amendment. I also declare that there is no hold of, or investigation by, any agency in respect of this consignment, and that I am fully aware of the provisions of Customs Act, 1962 regarding amendment of Bill of Entry.

(Signature and Stamp)

Name:

Designation:



## **Annexure –II**

### **Category I: All changes emanating from IGM amendment**

In these cases, the IGM should have already been required as amended based on documents per Circular 14/2017-Customs dated 11.04.2017.

The Importer/Customs Broker should upload the application request letter in the format above along with the proof of approval of the IGM amendment and other relevant documents. Some illustrative examples are given below:

<b>Sr No.</b>	<b>Sub Headings</b>	<b>Types of Amendments</b>
1	Importer and supplier related data	Importer address, Consignor details, Invoice Number(on account of commercial dispute with supplier and transfer of BL to new importer and issue of fresh invoice)
2	Commodity and quantity	Unit of measurement, gross/net weight, size of container, types of packages  Commodity description
3	Port and container related data	Container Number, Port of loading, addition of extra entries  Date of Bill of Lading  Change of Bill of Lading number
4	Nature of cargo related data	Cargo to unaccompanied baggage

### **Category II : Minor amendments on account of typographical errors**

The amendment requests on account of typographical errors, which can be verified from the originally uploaded documents, should be treated as minor amendments and the Importer/Customs Broker should mention the amendment required along with the document and its IRN based on which the amendment is required. For example, unit quantity code wrongly mentioned as KGS instead of MTS, an extra zero added in quantity, when the same is correctly mentioned in the invoice; goods description is incomplete or with typographical error, but the same is correctly mentioned in the documents uploaded in e-Sanchit. This includes amendments such as request for adding notify party if the same is mentioned in the invoice, and request for addition of COO related notification if COO is already uploaded.



### Category III: Major amendments on account of wrong upload/non-upload of Documents

The amendment requests on account of wrongly uploaded documents/documents not uploaded need detailed scrutiny as per the provisions of Section 149 of Customs 1962. An illustrative list of such possible amendments along with corresponding suggested documents is given below:

Sr No	Type of amendment	Documents to be uploaded and verified
1	Invoice Value	<ol style="list-style-type: none"> <li>1. Old and Revised Invoice</li> <li>2. Packing List/ Contract Copy/Purchase Order/Advance Remittance proof/Document against acceptance</li> <li>3. LC, if applicable</li> <li>4. Reason and justification for amendment</li> </ol>
2	Change in freight (Freight normally changes in FOB case)	<ol style="list-style-type: none"> <li>1. Revised freight certificate , clearly co-relating with the Bill of Lading Number and container number</li> <li>2. Reason and justification for amendment</li> </ol>
3	Change in incoterms eg. From CIF to FOB and vice versa	<ol style="list-style-type: none"> <li>1. Bill of Lading confirming the Inco terms for payment of freight in Bill of Lading(freight prepaid/freight collect)</li> <li>2. Confirmation from the shipper in case of "freight as arranged"</li> <li>3. Contract copy/purchase order/advance remittance proof /Document against acceptance</li> <li>4. Reason and justification for amendment</li> </ol>
4	Change in notification benefit availed	<ol style="list-style-type: none"> <li>1. The relevant notification and serial number</li> <li>2. Reason/Justification for claim For eg. For IGCR, condition no. 9 is to be complied with</li> </ol>
5	Description changes without change in CTH	<ol style="list-style-type: none"> <li>1. Invoice</li> <li>2. COO certificate ,if applicable</li> <li>3. Reason and justification for amendment</li> </ol>
6	Description changes with change in CTH	<ol style="list-style-type: none"> <li>1. Invoice</li> <li>2. COO certificate ,if applicable</li> <li>3. Purchase order/sales contract</li> <li>4. Catalogue/Brochure</li> <li>5. First check in appropriate cases</li> <li>6. Reason and justification for amendment</li> </ol>
7	Conversion of a bill of entry from Home to Warehouse	<ol style="list-style-type: none"> <li>1. Approval from the Additional/Joint Commissioner of the Group concerned</li> <li>2. Proof of payment of interest till the date of approval of amendment request</li> <li>3. Reason and Justification for amendment.</li> </ol>
8	Conversion of a bill of entry from Warehouse to Home	<ol style="list-style-type: none"> <li>1. Approval from the Additional/Joint Commissioner of the Group concerned</li> <li>2. Proof of payment of interest till the date of approval of amendment request</li> <li>3. Reason and Justification for amendment.</li> </ol>