



## OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-II)

APPRAISING MAIN SECTION, 1<sup>st</sup> FLOOR, OLD BUILDING  
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001

S/22-PN-13/2018 AM-II

Date: 13.02.2023

### Public Notice No. 48/2023

#### Subject: - Waiver of late filing charges -reg.

Late fee charge is leviable under section 46(3) of the Customs Act, 1962 for filing of the bills of entry beyond the specified time. As per para 4 of Notification 36/2018 dated 11.05.2018 the late presentation charges in respect of any bill of entry shall not exceed the duty payable in respect of that particular bill of entry and where the duty or any other charges in respect of any bill of entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed fifty thousand rupees.

2. It has come to notice that many a times, importers have not been able to file Bill of Entry for clearance of imported goods within stipulated time period because of certain technical problems related to ICEGATE connectivity, server etc. There have been instances when, even after filing a Bill of Entry within the prescribed time period, it is subjected to payment of charges for late filing as its number is not generated within the free period, prescribed under Section 46 of the Customs Act, 1962. In this respect, the Board has issued Instruction no 12/2017-Customs dated 31.8.2017 that importer should not be penalized for delay happening due to any system related fault. The Board vide Notification no. 40/2012-Cus (N.T.) dated 02.05.2012 has designated the Additional/Joint Commissioner of Customs as the proper officer and they are advised to judiciously exercise power conferred on them to ensure that the trade and stakeholders particularly the diplomatic community are not put to undue hardship and necessary relief, as applicable, may be provided to the importers in bona-fide cases.

3. Trade is advised to submit such requests to the Additional/Joint Commissioner of Customs of the concerned Port Group.

4. This issues with the approval of the competent authority.

  
13.2.2023  
(Meghana Moghe)

Joint Commissioner of Customs  
Import-II, Mumbai Customs Zone-I.

Copy to:

1. The Pr. Chief Commissioner of Customs, Mumbai Zone-I, NCH for information.

2. The Commissioner of Customs, Gen, Import-I, Import-II, Export and Audit.
3. All Additional/Joint Commissioner of Customs, NCH, Mumbai.
4. All AC/DCs, NCH, Mumbai Zone-I
3. AC/DC, EDI for uploading on the NCH Website.
4. Office Copy.