



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
55-17-3, सी-14, 2 तल, औद्योगिक एस्टेट, ऑटो नगर, विजयवाड़ा – 520 007
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C. No. VIII/09/02/2017-Cus.Tech.

Date: 05.09.2017.

STANDING ORDER No. 06 / 2017 - Cus.

Subject: Customs – Clarification on difficulties related to recent amendments
in Customs Act, 1962 -Regarding.

Attention of all the Customs Officers of Hqrs. Office, CPC, Vijayawada and the Officers working in field formations i.e. Krishnapatnam Custom House, ICD, Marripalem and Kakinada Custom House, Customs Preventive Divisions and the CFSs is invited to CBEC's Instruction No. 12 / 2017 - Customs, dated 31.08.2017 for clarification on difficulties related to recent amendments in Customs Act, 1962.

2. Notification No. 26/2017-Customs (N.T.) and Notification No. 27/2017-Customs (N.T.) dated 31.03.2017, amending Bill of Entry (Electronic Integrated Declaration) Regulations, 2011 and Bill of Entry (Forms) Regulations, 1976 respectively to prescribe late charges for delayed presentation of Bill of Entry. The said Notification have been issued consequent upon the amendments brought in Section 46 of the Customs Act, 1962, vide Finance Act, 2017. Attention also invited to Circular No. 12/2017 – Customs dated 31.03.2017, providing clarification with regard to amendments introduced in section 46 and 47 of the Customs Act, 1962 vide Finance Act, 2017.

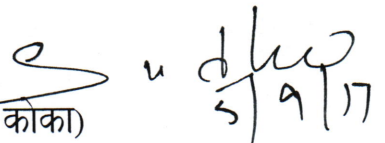
3. With regard to the above provisions, Board has received representations regarding difficulties being faced in implementation of the above stated provisions when there are problems encountered due to instability of ICEGATE.

Issue in brief: 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. It is also brought to notice of the Board that there are 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.

4. Board has examined the issue and accordingly following clarification is given.

Board is of the view that importer should not be penalized for delay happening due to any system related fault. In this regard, Section 46 of the Customs Act, 1962, provides that payment of charges for late presentation of the Bill of Entry is subject to existence of sufficient cause to the satisfaction of proper officer. The proper officer in this regard is Additional or Joint Commissioner of Customs, as provided in Notification No. 40/2012-Cus (N.T.) dated 02.05.2012. The jurisdictional Additional/Joint Commissioners of Customs 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 provide to the importers in bona-fide cases.

5. Difficulties, if any, in implementation of this Sanding Order may be brought to the notice of the Commissioner, Customs Preventive Commissionerate, Vijayawada.


(सुधा कोका)
SUDHA KOKA
आयुक्त
COMMISSIONER

To

1. The Joint Commissioner of Customs, Krishnapatnam Custom House, Mutukuru, S.P.S.R. Nellore District.

2. The Joint Commissioner of Customs, Kakinada Custom House, Kakinada, E. G. District.
3. The Assistant Commissioner of Customs, ICD Marripalem, Guntur
4. The Deputy / Assistant Commissioner of Customs, Customs Preventive Divisions, Ongole, Kakinada and Visakhapatnam.
5. Copy to Notice Board
6. Copy to Computer section, CPC, Hqrs. Office, Vijayawada to upload into website.
7. Copy Submitted to

The Chief Commissioner of Central Taxes & Customs, Visakhapatnam Zone,
G.S.T. Bhavan, Port area, Visakhapatnam.