



## **CUSTOMS**

-COPY OF-  
**INSTRUCTION NO.12/2017-CUSTOMS**  
**Dated 31<sup>st</sup> August, 2017**

**F.No.450/10/2017-Cus IV**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**(Central Board of Excise and Customs)**  
**New Delhi**  
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To

All Principal Chief Commissioner/Chief Commissioner of Customs/Custom (Preventive),  
All Principal Chief Commissioner/Chief Commissioner of Central Tax. Central Excise & Customs  
All Director General,  
All Principal Commissioner/Commissioner of Customs/Customs (Preventive),  
All Principal Commissioner/Commissioner of Central Tax Central Excise & Customs

### **Clarification on difficulties related to recent amendments in Customs Act, 1962 - reg.**

Kind reference is drawn to 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 notifications have been issued consequent upon the amendments brought in section 46 of the Customs Act, 1962, vide Finance Act, 2017. Attention is 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.

2. 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.

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

Board is of the view that importer should not be penalised 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 provided to the importers in bona-fide cases. Jurisdictional Chief Commissioners are requested to identify cases where reasons for late filing of Bill of Entry are not attributable to the importers and issue suitable standing orders so that proper officers can exercise powers in the interest of ease of doing business

4. All Chief Commissioners of Customs/Customs and Central Excise are requested to issue suitable standing order, in view of the foregoing decisions taken by the Board.

5. Difficulty, if any, in implementation of the above directions may be brought to the notice of the Board.

6. Hindi version will follow.

**Sd/-**  
**(Zubair Riaz)**  
**Director (Customs)**

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