



सीमा शुल्क प्रधान आयुक्त का कार्यालय, एन.एस. - I  
**OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS - I),**  
मूल्य निरूपण मुख्य (आयात) **APPRAISING MAIN (IMPORT),**  
जवाहरलाल नेहरू सीमा शुल्क भवन, न्हावा शेवा, ता. उरण,  
**JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA, TAL-URAN,**  
जिला रायगड/ **RAIGAD-400707, महाराष्ट्र MAHARASHTRA**  
(e-mail:[appraisingmain.jnchmp@gmail.com](mailto:appraisingmain.jnchmp@gmail.com); Telephone No.022-27244979)

**F.No. S/22-Gen-20/2020-21/AM(I)/JNCH (Pt.I)**

**Date:05.05.2022.**

**PUBLIC NOTICE NO. 24/2022**  
**DIN-20220578NX0000212628**

**Subject:- Changes introduced vide Finance Act 2022 in the Customs Tariff w.e.f. 01.05.2022- Reg.**

Attention of all Importers/Exporters, Custom Brokers, CFSs, Custodians, General Trade, Partner Government Agencies (PGAs), all other stakeholders and all the taxpayers is invited to Finance Act, 2022 vide which certain new tariff lines were introduced in the Customs Tariff Act and certain old ones replaced/omitted. As per the ICES advisory No. 08/2022 dated 30.04.2022, the said changes in the Tariff have come into effect from 01.05.2022 as mentioned in the Finance Act 2022. Consequent upon these changes, necessary updates have been made in the System to accept only the valid CTHs with effect from 01.05.2022 and amending Notifications issued by TRU have also been updated in System.

2. Accordingly, with effect from 01.05.2022, the declaration in documents (Bills of Entry and Shipping Bills) will have to be filed with new/valid CTHs only, including the Ex-bond Bills of Entry. Advance/Prior BEs filed before 01.05.2022 but pending for regularization will have to be recalled and reassessed in case CTH(s)/Notifications are affected by the aforesaid Budget changes. Similarly, the shipping bills may also require to be amended in cases where export benefits associated with the amended CTHs are getting affected.

3. It is therefore advised that the Trade should be very cautious while filing the Bill of Entry and Shipping Bills so that the declarations are filed correctly.

4. Any discrepancies noticed in the 170 new tariff lines added or in deletion of 60 earlier tariff lines, in the clearance required from other Partner Govt. Agencies (PGA) etc. due to these changes, or any other difficulty faced on the newly introduced tariff lines, the specific issue may be brought to the notice of the Additional Commissioner of Customs, Appraising Main (Import) JNCH through email at [appraisingmain.jnch@gov.in](mailto:appraisingmain.jnch@gov.in).

5. 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.

**(U. Niranjana)**

**Pr. Commissioner of Customs (NS-I).**

**Copy to:**

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
3. All Additional/Joint/Dy./Astt. Commissioners of Customs, JNCH.
4. All Sections/Group of NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
5. Representative of BCBA/WISA/Members of PTFC for information and circulation among their members and other importers for information.
6. AC/DC, EDI for uploading on JNCH website.
7. Office Copy.

Reference is invited to Finance Act, 2022 vide which certain new tariff lines were introduced in the Customs Tariff Act and certain old ones replaced/omitted. The said changes in the Tariff will come into effect from 01.05.2022 as mentioned in the Finance Act 2022. Consequent upon these changes, necessary updates have also been made in the System to accept only the valid CTHs with effect from 01.05.2022. Consequent upon the above changes, amending Notifications issued by TRU have been updated in System. 2. With effect from 01.05.2022, the declaration in documents (Bills of Entry and Shipping Bills) will have to be filed with new/valid CTHs only, including the Ex-bond Bills of Entry. Advance/Prior BEs filed before 01.05.2022 but pending for regularization will have to be recalled and reassessed in case CTH(s)/Notifications are affected by the aforesaid Budget changes. Similarly, the shipping bills may also require to be amended in cases where export benefits associated with the amended CTHs are getting affected. 3. It is therefore requested that Trade in your jurisdiction may be guided suitably on these changes so that the declarations are filed correctly. Further, since more than 170 new tariff lines are being added and more than 60 tariff lines are getting omitted, the declarations of the correct CTHs on the Bills of Entry and Shipping Bills along with the application of Notifications, clearance (NOC) from other Partner Government Agencies (PGAs) etc. on the newly introduced tariff lines may also be checked manually and any discrepancy found may immediately be brought to the notice of [team.ices@icegate.gov.in](mailto:team.ices@icegate.gov.in).

Further, since more than 170 new tariff lines are being added and more than 60 tariff lines are getting omitted, the declarations of the correct CTHs on the Bills of Entry and Shipping Bills along with the application of Notifications, clearance (NOC) from other Partner Government Agencies (PGAs) etc. on the newly introduced tariff lines may also be checked manually and any discrepancy found may immediately be brought to the notice of [team.ices@icegate.gov.in](mailto:team.ices@icegate.gov.in).

2. In view of the above, "late fees" imposable in terms of Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 vide Notification No. 36/2018-Customs (N.T) dated 11.05.20218 is hereby waived off in respect of Bills of Entry, filed belatedly, pertaining to entry inwards on 02.02.2022 & 03.02.2022. Two days late fee waiver for the advance Bills of entry to be filed latest by 01.02.2022 and one day late fee waiver for advance Bills of entry to be filed latest by 02.02.2022 is allowed. The ICES has been restored after updation and services for filing of Bills of Entry on ICEGATE were enabled fully on 03.02.2022.