

**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS –I,III&V)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, URAN,
DIST: RAIGAD, MAHARASHTRA – 400 707**

F.No.S/22-Gen-150/15-16 AM (I)

Date: 21.01.2016

Facility Notice No.12 /2016

Sub: Procedure to be followed in the case of Voluntary payment of duty by the importer under Section 28(1) & 28(2) of the Customs Act, 1962.

In the PTFC Meeting held in November, 2015, an issue was raised by the trade regarding inordinate delay in amendment and reassessment of Bills of Entry for the purpose of voluntary payment of duty, as per Section 28 and Section 149 of the Customs Act, 1962.

2. In order to facilitate “Ease of doing business”, such issues need to be addressed by concerned Sections in time-bound manner. To achieve this objective following procedure is prescribed.

3. The importer shall submit specific application to AC/DC of concerned Group for voluntary payment of duty and interest under Section 28(1)(b) of the Customs Act, 1962. The time period within which the importer can submit such application shall be one year from the date of filing of B/E as prescribed under Section 28(1)(a) of the Customs Act, 1962. AC/DC of the concerned group, through ADC, in-charge of the group, shall forward the file to EDI section for the purpose of cancellation of Out of charge given at the time of earlier assessment of B/E. After the cancellation of out of charge, group AC/DC will recall and reassess the B/E within three (03) workings days.

4. If during re-assessment assessing group finds that the amount paid voluntarily by the Importer is still short of the amount actually payable, then Section 28 (3) of the Customs Act, 1962 shall be invoked.

5. Post re-assessment, the file should be sent to the ADC for the examination of facts, in order to ascertain that the reasons for the amendment are not other than bonafide. The ADC should examine the matter within 15 days of the receipt of the file and if the reasons for amendment are bonafide, then the file should be closed and the same be intimated to the importer.

6. However, if during examination of the facts, (post re-assessment) ADC has reasonable doubts regarding the reasons behind voluntary payment are other than bonafide then he shall initiate the action as per provisions of Customs Act, 1962 to protect the interest of revenue.

7. Difficulties, faced, if any, in implementation of this order may kindly be brought to the notice of the Jt. Commissioner, Appraising (Main)(Import).

This issues with the approval of Commissioner of Customs, NS-III.

--Sd--

(S.K. VATSA)

**JT.COMMISSIONER OF CUSTOMS
APPRAISING (MAIN) (IMPORT)**

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone- II
2. The Pr. Commissioner / All the Commissioner of Customs, Mumbai Zone- II
3. All Addl./Joint Commissioners of Customs, Mumbai Zone- II
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- II
5. The DC/EDI for uploading on the JNCH website
6. Bombay Custom House Agent Association
7. All Trade Associations