



OFFICE OF THE COMMISSIONER OF CUSTOMS (NHAVA SHEVA-I)
EDI (CENTRALISED) SECTION, 2ND FLOOR, B-WING,
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F. No. EDI/ Misc.- 82/2015/ JNCH

Date : 03.07.2017

STANDING ORDER NO. 17/2017

Subject :- Clarification regarding legislative changes relating to Customs Act, 1962 proposed in the Finance Bill, 2017 vide Board Circular No. 12/2017- Customs (F. No. 50/10/ 2017- Cus IV), dated 31.03.2017 – Reg.

Attention of all officers and concerned staff is invited to the Board's Circular No. 12/2017- Customs dated 31.03.2017 and Public Notice No. 66/2017 dated 26.05.2017 of JNCH, regarding legislative changes relating to the Customs Act, 1962 proposed in the Finance Bill, 2017 issued vide Board Circular No. 12/2017 – Customs dated 31.03.2017.

2. In line of the Public Notice No. 66/2017 dated 26.05.2017 of JNCH, a procedure has been devised for streamlining the processing of requests of importers under second proviso to sub-section (3) of Section 46 of the Customs Act, 1962 for waiver of late charge in a centralized manner.

3. After receiving the request application of importers under second proviso to sub-section (3) of Section 46 of the Customs Act, 1962 for waiver of late charge, the request application alongwith documents are to be scrutinized in the following manner to ascertain the cases where there is no willful delay in filing the BoE so that waiver is granted only in bonafide cases.

(i) Where the importer tries to file prior/Advance B/E but failed to file the B/E on the day due to ICEGATE problem and submits an evidence in this regard, the waiver of late charge is to be considered in full for waiver.

(ii) Where the importer tries to file the B/E within the time specified in Sub-regulation (1) of Regulation 4 of the Bill of Entry (Electronic Integrated Declaration) Amendment Regulations, 2017 i.e. within the next day of Entry Inward of IGM, but failed to file the same due to ICEGATE problem on the day and submits an evidence in this regard, the waiver of late charge is to be considered in full for waiver.

(iii) Where the importer does not try to file the B/E within the time specified in Sub-regulation (1) of Regulation 4 of the Bill of Entry (Electronic Integrated Declaration) Amendment Regulations, 2017 and there was no sufficient cause for such delay, the importer shall be liable to pay charges for late presentation of the B/E as per prescribed rate till the day when the importer makes effort to file the B/E. Once the importer tries to file the

B/E but fails to file B/E due to ICEGATE problem and submits an evidence in this regard, the waiver for late charge on/after the day may be considered.

(iv) Where the importer files advance/prior B/E, it will be the duty of the importer to get the B/E regularized the same in the system timely just after the date of entry inward. In case bill of entry gets purged due to failure on the part of importer in getting the B/E regularized, and a fresh B/E is necessitated, the late charges of filing charges in case of such fresh B/Es will be waived only to the extent of 50%. However, if the B/E is purged due to delayed entry inward, in that case, full charges for delay in presenting of B/E will be waived.

(v) Charges for late presentation of the B/E is to be restricted to total duty charged/chargeable.

(vi) In case of any amendment from SMTP to local B/E, importer failed to file B/E before the end of the next day following the date of permission granted by the proper officer for the amendment, he shall be liable to pay charges for late presentation of the bill of entry as per prescribed rate till the day when the effort to file the B/E made. However, if B/E is filed before the next day following the date of permission of proper officer, no charges of late presentation of B/E will be applicable.

(vii) There is no provision of refund of late charges paid due to late presentation of B/E.

4. In view of the workload and difficulty faced by the EDI to process the request application under second proviso to sub-section (3) of Section 46 of the Customs Act, 1962, for the waiver of late charge raised due to delay in presentation of B/E, **it has been decided that the Additional /Joint Commissioner of concerned Appraising Groups would be the proper officer for the subject waiver of late charges.**

5. All the Officers are hereby instructed to follow the above mentioned provisions scrupulously. Difficulties, if any, in this regard may be brought to the notice of the Addl. Commissioner, EDI through e-mail (edi@jawaharcustoms.gov.in).

6. This issues with the approval of the Chief Commissioner of Customs, Mumbai Zone-II, JNCH.

Sd/-

(SHRAWAN KUMAR)
Commissioner of Customs NS (I),
JNCH, Nhava Sheva

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Commissioner of Customs, NS-G/ NS-II / NS-III/ NS-IV / NS-V, JNCH.
3. All Additional / Joint Commissioner of Customs, JNCH.
4. All Deputy / Assistant Commissioner of Customs, JNCH.
5. All Sections / Appraising Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
6. The DC/EDI for uploading on the JNCH Website.