
	<p>सीमाशुल्कप्रधानआयुक्तकार्यालय (एनएस -I) OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS-I), मूल्यनिरूपणमुख्य (आयात)/APPRAISING MAIN (IMPORT) जवाहरलालनेहरूसीमाशुल्कभवनJAWAHARLAL NEHRU CUSTOM HOUSE, शेवा/SHEVA, तालुका/ TAL-उरण /URAN,; जिला/DISTRICT- रायगड/RAIGAD, महाराष्ट्र/MAHARASHTRA-400707 ई-मेलemail : appraisingmain.jnch@gov.in दूरभाषTelephone No: 022-27244979</p>	
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Dated:13.03.2024

DIN:- 20240378NX0000222072

Public Notice No:-29/2024**Subject: Waiver of charges for late filing of Bill of Entry-reg.**

Attention of importers, exporters, customs brokers and other stakeholders is invited to the following Public Notices and Standing Orders issued at JNCH on the above subject:-

- (i). Standing Order No.17/2017 dt. 03.07.2017 of JNCH
- (ii). Standing Order No.33/2017 dt. 09.10.2017 of JNCH
- (iii). Standing Order No.04/2018 dt. 07.02.2018 of JNCH
- (iv). Public Notice No.23/2018 dt. 07.02.2018 of JNCH
- (v). Public Notice No.17/2019 dt. 19.02.2019 of JNCH
- (vi). Public Notice No.32/2020 dt. 23.03.2020 of JNCH.

2. In suppression of the above Standing Orders and Public Notices, the following guidelines are issued for the waiver of charges for late filing of Bill of Entry:-

(a). In terms of Section 46 of Customs Act 1962 read with Regulation 4(1) of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 notified vide Notification No.36/2018-Customs (NT) dt. 11.05.2018, the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Amendment Regulations, 2021 notified vide Notification No.34/2021-Customs (NT) dt. 29.03.2021, the Bill of Entry (Forms) Amendment Regulations, 2021 notified vide Notification No.35/2021-Customs (NT) dt. 29.03.2021 and Circular No.08/2021-Customs dt. 29.03.2021, in case of a customs port (other than inland container depot and air freight station) at which goods are to be cleared for home consumption or warehousing, the authorized person shall **file the Bill of Entry before the end of the day (including holidays) preceding the day on** which the vessel carrying the goods arrives at the customs port. Provided that the authorized person shall file the Bill of Entry before the end of the day (including holidays) of said arrival of the vessel where the goods are consigned from any of the countries mentioned below:-

- (i) Bangladesh;

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- (ii) Maldives;
- (iii) Myanmar;
- (iv) Pakistan;
- (v) Sri Lanka.

(b). As per sub-regulation 3 of Regulation 4, where the bill of entry is **not filed within the time specified in sub-regulation (1)** and the proper officer of Customs is satisfied that there was **no sufficient cause** for such delay, the importer shall be liable to pay charges for late presentation of the bill of entry at the rate of rupees five thousand per day for the initial three days of default and at the rate of rupees ten thousand per day for each day of default thereafter.

(c). Furthermore, as per Regulation 4 of the above regulations, the late presentation charges in respect of any Bill of Entry shall not exceed the duty payable in respect of that particular Bill of Entry and where the duty or any other charges in respect of any Bill of Entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed fifty thousand rupees.

3. In view of the above, there are **two scenarios**, as outlined below:

3.1 **In the first scenario**, the maximum leviable charges for the late presentation of a Bill of Entry are stipulated in the Act itself, as enumerated in the above paragraph.

3.2 **In the second scenario**, if the proper officer of Customs is satisfied with the reasons of delay, he may **waive off the charges** referred to in the second proviso to sub-section (3) of section 46 of the Customs Act, 1962 (52 of 1962) read with proviso to sub-regulation 3 of Regulation 4 of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, as amended.

4. There are varying practices in such requests for waiver of late charge, which is reportedly taking time and adversely affecting the dwell time. With a view to expedite the clearance of goods and as a trade facilitation measure, the following procedure is prescribed:-

4.1 For cases covered in **first scenario (para 3.1 above)**, the **Assistant/Deputy Commissioner in-charge of the Group** concerned will process all such cases, based on a request made by the **importer/customs broker which would be uploaded in e-Sanchit corresponding to the Bill of Entry**.

4.2 For cases covered in second scenario (para 3.2 above), the proper officer under second proviso to Section 46 (3) is **Joint/Additional Commissioner of Customs** as notified vide Notification 26/2022-Customs (NT) dated 31.03.2022. Therefore, such cases shall be processed by **the respective Joint/Additional Commissioner**. Such request for waiver of charges would be subject to the submission of

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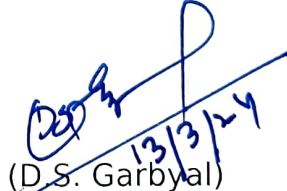
sufficient cause for delay in the timely submission of Bill of Entry, such as negative acknowledgment/proof of non-generation of Bill of Entry number.

5. As per Systems Advisory No.8/2020, a separate option has been provided in the **ACL menu for "Waiver of Late filing Charges"** to de-link it with assessment. The PAG officer having ACL role can use this option to waive the charges any time before duty payment after taking due approval from the designated proper officer. This is equally applicable in respect of Bills of Entry assessed at some other FAG.

6. All cases where the importer contests the decision of the group Deputy/Assistant Commissioner, shall continue to be submitted individually to the respective Joint/Additional Commissioner.

7. The Public Notice should be considered as Standing Order for the purpose of the Officers and Staff of the Department.

8. This Public Notice shall come into force with immediate effect and any difficulty in the implementation of the above-said direction may be brought to the notice of the Joint/Additional Commissioner of Customs, Appraising Main (Import), NS-I, JNCH via e-mail: appraisingmain.jnch@gov.in


 (D.S. Garbyal)
 Commissioner of Customs,
 NS-I, JNCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, Nhava Sheva.
2. The Commissioner of Customs, NS-I, NS-II, NS-III, NS-IV, NS-V, NS-G JNCH, Nhava Sheva.
3. Additional/ Joint/ Dy./ Asstt. Commissioners of Customs, JNCH, Nhava Sheva.
4. Sections/ Groups/ Docks/ RMSFC, Nhava Sheva through JNCH website.
5. AC/DC, EDI for uploading on JNCH website.
6. Office Copy.

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