

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
DIST:RAIGAD, POST:URAN, MAHARASHTRA-400 707.

F.No. S/22-Gen-39/2010 AM(I)

JNCH
Date : 09.02.2010

STANDING ORDER NO. 09 /2010

Attention of all the concerned officers is drawn to the present practice at JNCH for clearance of the RMS facilitated Bills of Entry (B/E), including those which are permitted to be cleared under the Direct Port Delivery system. It has been noticed that there have been occasional instances where the importer approaches the concerned group with a request to allow a supplementary post clearance-B/E (manual) with regard to certain goods/quantity that were not included in the RMS facilitated Bs/E. Invariably such requests are for a minor quantity, while in certain cases the request is for the quantity/ goods covered by one or more invoices which were not declared in the relevant B/E. The reason offered is inadvertent omission.

2. It is also noticed that such requests are being made voluntarily by the importers after a lapse of few months/days from the date of clearance, when they realize that the goods/quantity received are in excess of the goods cleared on payment of duty, under such RMS facilitated B/E. In this regard, the following procedure is prescribed:

(i) All such requests should be examined as soon as the importer submits the request for amending the earlier B/E to include such excess quantity/goods, in terms of section 149 of the Customs Act, 1962, provided they voluntarily disclose prior to detection of the same by the department.

(ii) In any case, the total of the quantity should not be in excess of the total quantity reflected in the IGM and Bill of Lading. The number of packages should also tally with similar details in the Bill of Lading. Therefore, the copies of the original Bs/E with incorrect goods/quantity; the relevant originals of B/L, invoice & packing list should also be insisted, along with such requests.

(iii) Such requests would be considered in terms of Section 149 of the Customs Act, 1962, by the concerned JC/ADC. In all such cases where the amendment to the B/E is permitted, the original B/E shall be amended, on cancellation of out of charge (by ADC-EDI) and then re-assessed in the EDI System by the concerned Group AC/DC. As a matter of general principle, manual (supplementary) B/E should not be permitted.

(iv) On re-assessment, a fresh printout of the amended and re-assessed B/E shall be issued (by granting out of charge in the EDI system) on payment of the differential duty (against the system generated TR6 challan) along with the interest (against a manual TR6 challan) leviable thereon in terms of Sec 28 (2B) of the Customs Act, 1962 read with Section 28 AB ibid.

(v) In order to encourage such voluntary disclosure of such genuine mistakes and voluntary payment of the differential duty and interest thereon, it has been decided not to initiate any penal proceedings, unless it is found that there was a malafide or ulterior motive behind the initial mis-declaration of the quantity/description and it has been brought to notice to the department before action/investigation is initiated/started by the department.

3. The concerned Asstt./Dy.Commissioners should ensure expeditious processing of such requests for re-assessment.

(A.K.DAS)
COMMISSIONER OF CUSTOMS (IMPORT)

To,
All the concerned officers.

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone II, JNCH, Sheva.
2. The Commissioner of Customs (Export/Appeals), JNCH, Sheva.
3. All the Addl./Jt./Dy./Asstt.Commissioners (Import/Export/CCO), JNCH.
4. Office Copy.