



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 :09.10.2017

STANDING ORDER NO. 33/2017

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 working in import appraising groups of NS-I, II, III, IV and V is invited to the Standing Order No. 17/2017, dated 03.07.2017 on the above mentioned subject.

2. The procedure 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 the Standing Order No. 17/ 2017 dtd. 03.07.2017, is being modified with immediate effect by adding a para 3. (viii) in the said Standing Order as under :-

“3. (viii) Where the importer has been allowed for re-export of the goods by way of adjudication, before the filing of BE for the subject goods and could not file the BE on or before the due date, the full waiver of late charges is to be considered.”

4. Further, Para 3. (iv) and (v) of the Standing Order No. 17/2017, dated 03.07.2017 is substituted as under :-

3. (iv) Where the importer files an advance/prior bill of entry, it will be incumbent on the importer to get the same regularized in the system within 24 hours of entry inward. In case, the concerned bill of entry gets purged on account of failure on the part of importer necessitating the filing of a fresh bill of entry, the late filing charges in such cases shall be restricted to the extent of 50% of the qualified charges or Rs. 25000, whichever is lower. In case the bill of entry is purged due to delay in grant of entry inward, the importer is expected to file a fresh bill of entry within 24 hours of entry inward.

3. (v) Further, in case an advance/prior bill of entry is filed and either gets purged or is not regularized on account of initiation and completion of an investigation by the department, which has resulted in issue of an O-I-O, no separate fine for late filing of bill of entry or non-regularization of an advance/prior bill of entry will be imposed.

3. (vi) Charges for late presentation of the B/E is to be restricted to total duty charged/chargeable. However, in cases where there is 'NIL' chargeable duty, the charges for late presentation of the B/E would be Rs 5000/- per day, subject to maximum of Rs. 25,000/-.

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/-

(M. R. Mohanty)

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/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.