



केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर, आयुक्त नागपुर - II का कार्यालय,  
तेलंगखेडी रोड, सिविल लाईन्स, पो.बॉ.सं. 81, नागपुर - 440 001.

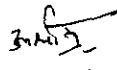
पब्लिक नोटिस नं. 03/2017-Cus.

दिनांक : 07/04/2017

विषय : Clarification regarding legislative changes relating to Customs Act, 1962 proposed in Finance Bill, 2017- Regarding.

उपरोक्त विषय पर अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, नई दिल्ली द्वारा जारी किया गया परिपत्र क्र. 12/2017-सीमा शुल्क जो पत्र क्र. 450/10/2017-सीमा शुल्क-IV दिनांक 31/03/2017 एवं अधिसूचना क्र. 26/2017-सीमा शुल्क (NT) दिनांक 31/03/2017 जो पत्र क्र. 450/32/2016-सीमा शुल्क-IV के अंतर्गत जारी किया गया है उसकी प्रतिलिपी सूचना, मार्गदर्शन एवं कार्यवाही के लिए प्राप्त करें।

सभी संबंधित संगठनो/कार्यालयों से अनुरोध है कि वे परिपत्र एवं अधिसूचना की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें।

  
(आशिष चंदन)  
आयुक्त

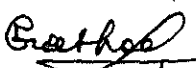
फा.सं.VIII(Cus)17-01/2017/CT/PN/NGP-II/ 391  
संलग्न : यथोपरी

नागपुर, दि. 07/04/2017  
10

प्रतिलिपी :

1. आयुक्त (अपील), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, नागपुर।
2. सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, प्रभागीय प्रभाग/अधीक्षक रेंज प्रभारी, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क आयुक्तालय, नागपुर - II.
3. सहायक आयुक्त, मेसर्स डिस्ट्रीब्यूशन लॉजिस्टिक ईन्फ्रास्ट्रक्चर्स प्रायवेट लिमिटेड, इंटिग्रेटेड लॉजिस्टिक पार्क, आय.सी.डी. बोरखेडी - 441 108.
4. सहायक आयुक्त, विधी/समीक्षा एवं अधिकरण/न्यायनिर्णयन/निवारक, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क आयुक्तालय, नागपुर - II.
5. सहायक आयुक्त (संगणक), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क मुख्यालय, नागपुर। यह अनुरोध है कि वे इस आदेश को कार्यालयीन वेब साइट पर अपलोड करें।
6. सभी व्यापार संगठन।
7. सभी वाणिज्य संगठन।
8. क्षेत्रीय सलाहकार समिती के सभी सदस्य (1) संगठित क्षेत्र (2) लघु उद्योग क्षेत्र।
9. लोक शिकायत निवारण समिती के सभी सदस्य।

भवदीय,

  
21/4/17  
(उमेश राठोड)

सहायक आयुक्त (सीमा शुल्क तकनीकी)

Circular No. 12/2017- Customs

F.No.450/10/2017-CusIV  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

North Block  
New Delhi, the 31<sup>st</sup> March, 2017

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs  
(Preventive)  
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise  
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)  
All Principal Commissioners/Commissioners of Customs & Central Excise

Sir/Madam,

**Subject: Clarification regarding legislative changes relating to Customs Act, 1962  
proposed in the Finance Bill, 2017-reg.**

Kind reference is invited to proposals in the Finance Bill, 2017 relating to amendments in sections 46 and 47 of the Customs Act, 1962. **These changes would come into effect upon enactment of the said Finance Bill.**

2. Clarifications have been requested regarding applicability of the new provisions vis-à-vis arrival of goods and filing of bill of entry.

**Changes in Section 46 of the Customs Act**

3. The amendments in the section are aimed at prescribing a late charge for delayed filing of Bill of Entry (BoE). As per the amended Section 46 the importer shall present the bill of entry under sub-section (1) of section 46 before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or for warehousing. The free period for filing a BoE is up to the end of the next day following the day (excluding holidays) of arrival of goods **at the place where the clearance for home consumption or warehousing** is to take place.

4. In this regard, Board has amended **Bill of Entry (Electronic Integrated Declaration) Regulations, 2011 and Bill of Entry (Forms) Regulations, 1976** to prescribe late charges for delayed filing. Entry Inwards date at sea ports and date of arrival of cargo at the ICD, airports, Land Customs stations etc would be the relevant date for determining the said charges, if any. It has also been clarified in both the regulations that **no charges for late**

presentation of Bill of Entry shall be liable to be paid where the goods have arrived before the enactment of Finance Bill, 2017.

[Notification No. 26/2017-Customs (N.T) dated 31.03.2017 and Notification No.27/2017-Customs (N.T) dated 31.03.2017 refers].

5. Entry inwards or arrival of the goods (in case of sea cargo or air cargo) is captured in ICES. As is evident from the foregoing, for clearances at ICDs, date of arrival of cargo is critical for determining late charges. Board has, therefore, made amendment in the **Handling of Cargo in Customs Areas Regulations, 2009** so as to make it mandatory for the **Customs Cargo Service providers** to provide the information about arrival of cargo to the Customs. [Notification No. 24/2017-Customs (N.T) dated 31.03.2017 refers].

6. Further, CBEC has amended notification No. 40/2012-Customs dated appointing Additional/Joint Commissioner rank officer as the proper officer for considering the requests for waiver of late charge under second proviso to sub-section (3) of section 46. Board expects that this power is invoked in cases where there is no wilful delay in filing the BoE so that waiver is granted only in bonafide cases. [Notification No. 25/2017-Cus (N.T) dated 31.03.2017 refers].

#### **Changes in Section 47 of the Customs Act**

Sub-section (2) of section 47 is being amended so as to provide the manner of payment of duty and interest thereon in the case of self-assessed BoE or as the case may be assessed, re-assessed, provisionally assessed BoEs. The existing provision is that a time period of two days is given to an importer to pay customs duty from the time of return of bill of entry. The implication of proposed amendment is that the **importer shall have to make payment of duty on the same day in case of self-assessed BoE and in case of re-assessment or provisional assessment, within one day after the return of BoE.** In this regard, it is further clarified that:

All BoEs filed before the enactment of Finance Bill, 2017 shall be governed by the provisions of section 47 as it stood immediately before the date of such enactment except where such BoE is re-assessed, provisional assessed on or after the said enactment, the importer shall have one day (excluding holidays) instead of two days for payment of duty. BoEs filed on the date of enactment or thereafter shall be subject to the new provisions.

7. Difficulties faced, if any, may be brought to the notice of the Board at the earliest.

Yours faithfully



(Shaifali G Singh)

Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise and Customs)

**Notification**  
**No. 26/2017-Customs (N.T.)**

**New Delhi, the 31<sup>st</sup> March, 2017**

G.S.R (E). -In exercise of the powers conferred by section 157 read with section 46 of the Customs Act, 1962(52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations further to amend the Bill of Entry(Electronic Integrated Declaration) Regulations, 2011, namely:-

1. (1) These regulations may be called the Bill of Entry (Electronic Integrated Declaration) Amendment Regulations, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Bill of Entry(Electronic Integrated Declaration) Regulations,2011, the following regulation, regulation 4, shall be substituted, namely:-

*“Regulation 4. (1) The authorised person shall file the bill of entry before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing.*

*(2) The bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic integrated declaration in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration.*

*(3) 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:*

3  
*Provided that where the proper officer 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).*

*(4) No charges for late presentation of Bill of Entry shall be liable to be paid where the entry inwards or arrival of cargo, as the case may be, has taken place before the date on which the Finance Bill, 2017 receives the assent of the President."*

[F.No.450/32/2016-Cus IV]

(Shaifali G. Singh)

Under Secretary to the Government of India

Note:- The Principal regulation was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i) vide notification number G.S.R.838(E), dated the 25<sup>th</sup> November,2011 and last amended vide notification number 45/2016- Cus(N.T.) dated 01.04.2016.

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