



भारत सरकार
Government of India
वित्त मंत्रालय, राजस्व विभाग
Ministry of Finance, Department of Revenue
सीमा शुल्क आयुक्त(निवारक) कार्यालय
Office of the Commissioner of Customs (Preventive)
पूर्वोत्तर क्षेत्र, North Eastern Region,
सीमा शुल्क भवन, Custom House, 110 एम. जी. रोड, 110 M. G. Road,
शिलांग- 793001, Shillong - 793001

STANDING ORDER No.01/2017
Dated Shillong the 14th September, 2017

Subject: Clarification on difficulties related to recent amendments in Customs Act, 1962-reg.

Kind attention of all the officers/staff is drawn to Notification No.26/2017-Customs (N.T) and Notification No.27/2017-Customs (N.T) dated 31.03.2017, amending Bill of Entry (Electronic Integrated Declaration) Regulations, 2011 and Bill of Entry (Forms) Regulations, 1976 respectively to prescribe late charges for delayed presentation of Bill of Entry. The said notifications have been issued consequent upon the amendments brought in section 46 of the Customs Act, 1962 vide Finance Act, 2017. Attention is also invited to Circular No.12/2017-Customs dated 31.03.2017, providing clarification with regard to amendments introduced in section 46 and 47 of the Customs Act, 1962 vide Finance Act, 2017.

2. With regard to the above provisions, Board has received representations, regarding difficulties being faced in implementation of the above stated provisions when there are problems encountered due to instability of ICEGATE.

Issue in brief: Many a times, importers have not been able to file Bill of Entry for clearance of imported goods within stipulated time period because of certain technical problems related to ICEGATE connectivity, server etc. It is also brought to notice of the Board that there are instances when, even after filing a Bill of Entry within the prescribed time period, it is subjected to payment of charges for late filing as its number is not generated within the free period, prescribed under section 46 of the Customs Act, 1962.

3. Board has examined the issue and accordingly following clarifications is given.

Board is of the view that importer should not be penalized for delay happening due to any system related fault. In this regard, section 46 of the Customs Act, 1962 provides that payment of charges for late presentation of the Bill of Entry is subject to existence of sufficient cause to the satisfaction of proper officer. The proper officer in this regard is Additional or Joint Commissioner of Customs, as provided in Notification No.40/2012-Customs (N.T) dated 02.05.2012. The jurisdictional Additional or Joint Commissioner of Customs, are advised to judiciously exercise power conferred on them to ensure that the trade and stakeholders particularly the diplomatic community are not put to undue hardship and necessary relief, as applicable, any be provided to the importers in bona-fide cases and can exercise powers in the interest of ease of doing business.

4. Difficulty, if any, in implementation of the above directions may be brought to the notice of this office immediately.

Authority: Instruction No.12/2017-Customs vide F.No.450/10/2017-Cus IV dated 31.08.2017, Govt. of India, Ministry of Finance, Dept. of Revenue. (CBEC)

sd/

(Bandhana Deori)
Commissioner

C.No.VIII(48)25/CUS/TECH/2006/

Dated:

14 SEP 2017

Copy for information to:

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1. The Chief Commissioner, CGST & Customs, Shillong Zone, Shillong
2. The Commissioner, CGST Commissionerate, Agartala/ Aizawl/Dimapur/Dibrugarh/ Guwahati/ Imphal/Itanagar/Shillong.
3. The Deputy/Assistant Commissioner, Customs Division, Agartala/Aizawl/ Dhubri/Dimapur/ Guwahati/Imphal/Karimganj/Shillong, with a request to bring this standing order to the notice of all concerned officers/staff in their jurisdiction.
4. The Superintendent, Computer Cell, Customs Hqrs, Shillong to upload the contents of this standing order to the Commissionerate website.
5. The Hindi Translator, Customs Hqrs, Shillong to get issued Hindi version of this Facility.
6. Guard File

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(Bandhana Deori)
Commissioner