



सीमा शुल्क प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
 सीमा शुल्क सदन :: पत्तन क्षेत्र :: विशाखपट्टनम & 530035
CUSTOM HOUSE:: PORT AREA : : VISAKHAPATNAM – 530035

फा. सं/ P3/06/2017-A.M. (Pt.1)

दिनांक/ Dated: 05.01.2018

STANDING ORDER NO. 01 /2018

Sub:- Clarification regarding legislative changes relating to Customs Act, 1962 proposed in the Financial Bill, 2017 vide Board Circular No.12/2017 – Customs – reg.

Attention of all officers and concerned staff is invited to the Board's Circular No. 12/2017- Customs dated 31.03.2017 and Public Notice No. 9/2017 dated 10.04.2017 of this office on the above subject.

2. Representations have been received to prescribe a uniform procedure and guidelines for the waiver of late charges for the BE's filed after the stipulated time. So, a procedure has been 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 a centralized manner.

3. After receiving the request application of importers under second proviso to sub-section (3) of Section 46 of the Customs Act, 1962 for waiver of late charge, the request application along with documents are to be scrutinized in the following manner to ascertain the cases where there is no willful delay in filing the BoE so that waiver is granted only in bonafide cases.

- (i) Where the importer tries to file prior/Advance B/E but failed to file the B/E on the day due to ICEGATE problem and submits an evidence in this regard, the waiver of late charge is to be considered in full for waiver.
- (ii) Where the importer tries to file the B/E within the time specified in Sub-regulation (1) of Regulation 4 of the Bill of Entry (Electronic Integrated Declaration) Amendment Regulations, 2017 i.e. within the next day of Entry Inward of IGM, but failed to file the same due to ICEGATE problem on the day and submits an evidence in this regard, the waiver of late charge is to be considered in full for waiver.
- (iii) Where the importer does not try to file the B/E within the time specified in Sub-regulation (1) of Regulation 4 of the Bill of Entry (Electronic Integrated Declaration) Amendment Regulations, 2017 and there was no sufficient cause for such delay, the importer shall be liable to pay charges for late presentation of the B/E as per prescribed rate till the day when the importer makes effort to file the B/E. Once the importer tries to file the B/E but fails to file B/E due to ICEGATE problem and submits an evidence in this regard, the waiver for late charge on/after the day may be considered.
- (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.

- (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.
- (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/-.
- (vii). There is no provision of refund of late charges paid due to late presentation of B/E.
- (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. Hence forth, the applications for late charge need not be routed through EDI. The Additional Commissioner of Customs would decide the cases related to waiver of the late charge which are to be processed by respective appraising groups.

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 Additional Commissioner of Customs.

6. This issues with the approval of the Commissioner of Customs

Sudhakar Mishra
5.1.18
(SUDHAKAR MISHRA)
Additional Commissioner of Customs

To

All concerned.

EDI –

(for uploading to website)