Subject: - Waiver of late fees on account of delayed filing of Bills of Entry - Further amendment of Public Notice No. 18/2020 dated 24.03.2020 —reg.

Attention of the importers, Customs Brokers and all other stakeholders is invited to Public Notice No. 18/2020 dated 24.03.2020 as amended vide Public Notice No. 19/2020 dated 25.03.2020, Public Notice No. 27/2020 dated 15.04.2020 and Public Notice No. 35/2020 dated 04.05.2020.

2. Keeping in view the further extension of lockdown period till 31.05.2020, para‘3’ of Public Notice No. 18/2020 dated 24.03.2020 as amended vide Public Notice No. 19/2020 dated 25.03.2020, Public Notice No. 27/2020 dated 15.04.2020 and Public Notice No. 35/2020 dated 04.05.2020 is further amended as under:-

Existing para:

“Late filing of Bills of Entry attracts late fee in terms of ‘Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018’ notified vide notification No. 36/2018- Cus.(N.T.) dated 11.05.2018 read with second proviso to Section 46(3) of the Customs Act, 1962. Therefore, keeping in view the exigency due to outbreak of Corona Virus and in order to facilitate the trade for clearance of the import consignments, it is decided in the public interest that those Bills of Entry which pertain to IGMs filed on or after 21.03.2020 but on or before 17.05.2020, if filed late on or before 20.05.2020, for clearance of import consignments, will not attract any late fee charges.”

Amended para:

“Late filing of Bills of Entry attracts late fee in terms of ‘Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018’ notified vide notification No. 36/2018- Cus.(N.T.) dated 11.05.2018 read with second proviso to Section 46(3) of the Customs Act, 1962. Therefore, keeping in view the exigency due to
to outbreak of COVID-19 pandemic and in order to facilitate the trade for clearance of the import consignments, it is decided in the public interest that those Bills of Entry which pertain to IGMs filed on or after 21.03.2020 but on or before 31.05.2020, if filed late on or before 03.06.2020, for clearance of import consignments, will not attract any late fee charges.”


4. All trade associations/members of Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.

5. For the departmental officers, this may be treated as Standing Order.

6. Difficulties, if any, may be brought to the notice of Additional Commissioner of Customs (Technical), ACC Import, New Customs House, New Delhi.

This issues with the approval of the Principal Commissioner of Customs, ACC (Import).

(Nagendra Yadav)
Additional Commissioner of Customs (Technical)
ACC (Import)

Copy forwarded to:-

1. The Chief Commissioner of Customs (DZ), NCH, New Delhi.
2. The Principal Commissioner of Customs, ACC(Import), NCH, New Delhi.
3. The Additional/Joint Commissioner, ACC (Import), NCH, New Delhi.
4. The Deputy/Assistant Commissioner (Import Shed), ACC (Import), New Delhi.
5. The Deputy/Assistant Commissioner Group (I&II), III,IV&VI, V, VA, VB, SIIB, ACC (Import), NCH, New Delhi.
6. The Deputy Commissioner (EDI), ACC (Import), NCH, New Delhi for uploading the above Public Notice on the Official Website.
7. Shri S. Ramakrishna, President, Delhi Customs Brokers Association, 260-61, Anarkali Bazar, Jhandewalan Extension, DDA Shopping Complex, New Delhi-110055
8. Delhi International Airport Ltd, IGI Airport, Cargo Terminal, New Delhi.

Joint Commissioner of Customs (Technical)
ACC (Import)