Subject: General waiver of penalty for late filing of Bill of Entry pursuant to implementation of GST regarding.

Attention of all the Custom House Brokers, Exporters/Importers, Trade, Customs Staff and Stakeholders is invited to the changes in provisions of Section 46 and 47 of the Customs Act, 1962 and Circular No. 12/2017-Customs dated 31.03.2017, regarding filing of the Bills of Entry within the time period stipulated.

2. Pursuant to the implementation of GST since 1.7.2017 and consequential changes in the ICES, the trade has experienced difficulty in filing of the Bills of Entry within the time period stipulated, thereby resulting in late filing penalty in the several cases.

3. As a measure of trade facilitation, it has been decided that for the consignments having entry inward date 1.7.2017 to 5.7.2017, there will be no charge on late presentation of Bill of Entry. However, the Customs Brokers or the importer has to submit a log certifying that efforts were made for filing Bills of Entry but no positive acknowledgement was received from ICES for such consignments. Further all such cases of waiver of late filing charges pertaining to the above said period would be dealt with by the respective DCs/ACs on merits.

4. It is further observed that pursuant to the implementation of GST, many of the advanced Bills of Entry which were filed on or before 30.6.2017 and having entry inward date 01.07.2017 or afterwards are not reflecting IGST details even after reassessment and amendment. In such cases, the BE needs to be cancelled/closed and as a measure of Trade facilitation, it has been decided that the respective Group DC/AC would waive the late filing charges only on verification that the document has been refiled due to the above said issue, but the fee for cancellation of BE has to be paid.

5. Difficulties faced, if any, may be brought to the notice of the undersigned at the earliest.

6. This is issued with the approval of Principal Commissioner of Customs (Import).

(Ahurag Sehgal)
Joint Commissioner
Air Cargo Complex (Import)
Copy forwarded to:-

1. The Chief Commissioner of Customs (DZ), New Custom House, New Delhi.
2. The Commissioner of Customs (Air Cargo Export), New Customs House, New Delhi.
3. The Additional / Joint Commissioner, ACC (Import), New Custom House, New Delhi.
4. The Deputy Commissioner, (Import Shed) Air Cargo, New Delhi.
6. The Deputy Commissioner (EDI) for uploading the above Public Notice on Official website.
7. The President, Delhi Customs Clearing Agents Association, 260-61, Anarkali Bazar, Jhandewalan Extension. DDA Shopping Complex, New Delhi-110055.
8. The General Manager(Cargo), DIAL, New Udaan Bhawan, Near Terminal-3, IGI Airport, New Delhi.
10. The General Manager, DCSC, Cargo Terminal, New Delhi.
11. The Air Cargo Agents Association of India, 10, Rani Jhansi Road, New Delhi-110055.
12. Notice Board.

Jagdish Parsad
Assistant Commissioner
Import (Technical)