



कार्यालय प्रधान आयुक्त सीमाशुल्क (आयात)  
**Office Of The Principal Commissioner Of Customs (IMPORT)**  
इनलैंडकंटेनरडिपो, तुगलकाबाद , नईदिल्ली  
**Inland Container Depot, Tughlakabad, New Delhi**  
Phone No:011-26369370, 26368848, Fax No. 26362264

C. No. VIII/ICD/TKD/Tech/PN & SO/11/2021

Date: .03.2021

**PUBLIC NOTICE NO. 11/2021**  
**DIN- 20210374NE000000ED6D**

**Subject:- Urgent measures to sensitise trade in light of proposed changes to Section 46 of the Customs Act, 1962-reg.**

Attention of the importers, Custom Brokers, members of the trade and all other stake holders is invited to the instruction No. 05/2021-Customs dated 24.03.2021 regarding proposed amendments in Section 46 of the Customs Act, 1962 introduced through the Finance Bill, 2021 [clause 84 of the Bill].

2. Subject to passing of Finance Bill, 2021 by the Parliament of India, these changes in Section 46 would facilitate pre-arrival processing and assessment of Bills of Entry (BE) by mandating their advance filing thus leading to significant decrease in the Customs clearance time. The amended Section 46 would require an importer to file a BE before the end of the day (including holidays) preceding the day of arrival of the vessel/aircraft/vehicle carrying the imported goods at a Customs port/station at which such goods are to be cleared for home consumption or warehousing.

3. The proposed amendments in Section 46 also empower the Board to prescribe different time limits for filing of BE in certain cases, but not later than the end of the day of arrival of the vessel/aircraft/vehicle at the Customs port/station. Trade has represented for a relaxation so as to prescribe a different time line for filing of Bills of Entry in respect of imports at Land Customs Stations and airports, imports consigned from neighbouring countries, which arrive by short-haul vessels citing practical difficulties that may arise in filing of the BE before the end of the day (including holiday) preceding the day of arrival of the vessel/aircraft/vehicle carrying the imported goods at a Customs port/station. Board is considering the same. However, any relaxation that is found merited can be notified only after the proposed amendment to Section 46 comes into effect.

4. It may be noted that the aforementioned changes would be a distinct departure from the present legal provision that allows the filing of a BE even after the arrival of the vessel/aircraft/vehicle. Therefore, it is of utmost importance that the stakeholders need to be ready for the change, which would come into force shortly with the enactment of the Finance Bill, 2021.

I/144753/2021

5. 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.
6. For the departmental officers, this may be treated as Standing Order.
7. Difficulties, if any, may be brought to the notice of Joint Commissioner of Customs, ICD- Import, Tughlakabad, New Delhi through email on [jc1.icdtkdimp@gov.in](mailto:jc1.icdtkdimp@gov.in) or [tech.icdtkdimp@gov.in](mailto:tech.icdtkdimp@gov.in)

**(M K SINGH)**

**Principal Commissioner of Customs,  
ICD-Import, TKD, New Delhi.**

1. The Principal Chief Commissioner of Customs, Delhi Zone, NCH, New Delhi.
2. The Principal Commissioner of Customs, ACC (Import), New Customs House, New Delhi.
3. The Pr. Commissioner of Customs, ICD, TKD, Export, New Delhi.
4. The Commissioner of Customs, ACC (Export), New Customs House, New Delhi.
5. The Commissioner of Customs, (Airport & General), New Customs House, New Delhi.
6. The Commissioner of Customs, (Preventive), New Customs House, New Delhi.
7. The Commissioner of Customs, PPG, Delhi.
8. The Joint Commissioner(s) of Customs, ICD-Import, TKD, New Delhi.
9. The Deputy/Assistant Commissioner (Legal, SIIB, Refund, Tech., Adjudication, Review, Appraising Group-I, II, III, IV, V, VA & VB, VI, Admin, Hqr.), ICD-Import, TKD, New Delhi.
10. The DC (EDI), ICD-Import, TKD, New Delhi, for uploading said notice on website.
11. The Chief Manager CONCOR, ICD, TKD, New Delhi.
12. The President Delhi Customs Clearing Agents Association, 268-61, Anarkali, Bazar, Jhandewalan Extension, DOA Shopping Complex , New Delhi - 110055.
13. Notice Board.

**Deputy Commissioner of Customs (Tech.)  
ICD-Import, TKD, New Delhi**