



सत्यमेव जयते

विदेश मंत्रालय, नई दिल्ली
MINISTRY OF EXTERNAL AFFAIRS
NEW DELHI
28 June 2017

No. D.VI/451/1/2017

The Ministry of External Affairs, Government of India, presents its compliments to all the Diplomatic Missions/Consular Posts and UN & its specialized Agencies/International Organizations in India and has the honour to convey that Central Board of Excise and Customs (CBEC) vide Notification No.26/2017-Customs (N.T) dated 31 March 2017 (copy enclosed for ready reference), brought out amendments in Section 46 of the Customs Act, 1962 whereby it has become mandatory for importers to file bill of entry before the end of the next day following the day on which the aircraft or vessel carrying the goods arrives at a customs station for clearance. Delay in filing of bill of entry/import documents within the stipulated time period of one day will result in payment of late charges.

The Ministry of External Affairs, Government of India, further has the honour to request Diplomatic Missions/Consular Posts and UN & its specialized Agencies/International Organizations in India to cooperate and comply with the new clearance procedure being implemented by CBEC. Protocol Division of MEA is attesting exemption certificates the same day on receipt of complete documentation (received till 11 AM) which can be collected same day between 4:30 PM and 5 PM everyday (Mon-Fri), except restricted items mentioned in the Self Certification form.

The Ministry of External Affairs, Government of India avails itself of this opportunity to renew to all the Diplomatic Missions/Consular Posts and UN & its specialized Agencies/International Organizations in India the assurances of its highest consideration.



All Diplomatic Missions/Consular Posts in India

UN & its specialized Agencies and International Organizations in India

Protocol Special Section
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[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

Notification
No. 26/2017-Customs (N.T.)

New Delhi, the 31st March, 2017

G.S.R (E). -In exercise of the powers conferred by section 157 read with section 46 of the Customs Act, 1962(52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations further to amend the Bill of Entry(Electronic Integrated Declaration) Regulations, 2011, namely:-

1. (1) These regulations may be called the Bill of Entry (Electronic Integrated Declaration) Amendment Regulations, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Bill of Entry(Electronic Integrated Declaration) Regulations,2011, the following regulation, regulation 4, shall be substituted, namely:-

"Regulation 4. (1) The authorised person shall file the bill of entry before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing.

(2) The bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic integrated declaration in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration.

(3) Where the bill of entry is not filed within the time specified in sub-regulation (1) and the proper officer of Customs is satisfied that there was no sufficient cause for such delay, the importer shall be liable to pay charges for late presentation of the bill of entry at the rate of rupees five thousand per day for the initial three days of default and at the rate of rupees ten thousand per day for each day of default thereafter:

Provided that where the proper officer is satisfied with the reasons of delay, he may waive off the charges referred to in the second proviso to sub-section (3) of section 46 of the Customs Act, 1962 (52 of 1962).

(4) No charges for late presentation of Bill of Entry shall be liable to be paid where the entry inwards or arrival of cargo, as the case may be, has taken place before the date on which the Finance Bill, 2017 receives the assent of the President."

[F.No.450/32/2016-Cus IV]

(Shaifali G. Singh)

Under Secretary to the Government of India

Note:- The Principal regulation was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i) vide notification number G.S.R.838(E), dated the 25th November,2011 and last amended vide notification number 45/2016- Cus(N.T.) dated 01.04.2016.