



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE

सीमाशुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमाशुल्क गृह, विलिंग्टन आईलैंड, कोचिन
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

Sevottam Compliant



An IS 15700 certified Custom House

Website: www.cochincustoms.gov.in
E-mail: commr@cochincustoms.gov.in

Control Room: 0484-2666422

Fax: 0484-2668468

Ph: 0484-2666861-64/774/776

व्यापार सुविधा सं. TRADE FACILITY NO. 14/2018

विषय: अगम बिल (इलेक्ट्रॉनिक समेकित घोषणा और कागजरहित प्रक्रिया) विनियम, 2018-संबन्धित

Sub: Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 -Reg

आयातकों, सीमा शुल्क ब्रोकरों, स्टीमर एजेंटों और अन्य सभी हितधारकों का ध्यान केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड द्वारा अधिसूचना सं. 6/2018 सीमा शुल्क (एनटी) तारीख 11.05.2018 के माध्यम से अधिसूचित अगम बिल (इलेक्ट्रॉनिक समेकित घोषणा और कागजरहित प्रक्रिया) विनियम, 2018 की ओर आकर्षित किया जाता है।

Kind attention of importers, Customs Brokers, Steamer Agents and all other stakeholders is drawn to the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 notified by the Central Board of Indirect Taxes and Customs vide Notification No.36/2018 -Customs (N.T) dated 11.05.2018.

2. उक्त विनियम को बिल ऑफ एंट्री (इलेक्ट्रॉनिक समेकित घोषणा) विनियम, 2011 के अधिक्रमण में अधिसूचित किया गया है। इस विनियम के प्रमुख प्रावधान नीचे दिए गए हैं:

The said Regulations has been notified in suppression of the Bill of Entry (Electronic Integrated Declaration) Regulations, 2011. The major provisions are as below:

(i) आयातक /सीमाशुल्क ब्रोकर को इलेक्ट्रॉनिक एकीकृत घोषणा और सहायक दस्तावेजों को अपने डिजिटल हस्ताक्षर का प्रयोग करके स्वयं दर्ज करना होगा और उसे सीमा शुल्क स्वचालित सिस्टम में सहायक दस्तावेजों सहित सीमा शुल्क स्वचालित प्रणाली पर दर्ज

करना होगा और सेवा केंद्र की सेवाएं प्राप्त करके इलेक्ट्रॉनिक एकीकृत घोषणा भी प्राप्त करनी होगी।

The Importer/Custom Brokers are to enter electronic integrated declaration and the supporting documents himself by affixing his digital signature and enter them on the Customs Automated System and shall also get the electronic integrated declaration made on the customs automated system along with the supporting documents by availing the services at the service centre.

(ii) अगम बिल की विलंब से प्रस्तुति के संबंध में, यह उस विशेष अगम बिल के संबंध में देय शुल्क देयता से अधिक नहीं होगी। इसके अलावा, जहां किसी भी बिल के संबंध में शुल्क या प्रभार के संबंध में शुल्क छूट या कोई अन्य कारण से देय नहीं है तो विलंब से प्रस्तुति करने पर शुल्क पचास हजार रुपये से अधिक की नहीं होगी। उपयुक्त अधिकारी यदि विलंब के कारण से संतुष्ट है तो उक्त प्रभार से छूट दे सकते हैं।

In respect of the charges for late presentation of Bill of Entry, the same shall not exceed the duty payable in respect of that particular Bill of Entry. Further, where Duty or any other charges in respect of any Bill of Entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed fifty thousand rupees. Proper Officer may, if satisfied with the reasons for such delay, waive of such charges.

(iii) आयातक/ सीमाशुल्क ब्रोकर को अगम बिल की प्रस्तुति की तारीख से 5 साल की अवधि तक अगम बिल की मूल्यांकन की गई प्रतिलिपि को, डिजिटल रूप में या अन्यथा सम्बद्ध मूल सहायक दस्तावेज, जिसके आधार पर इलेक्ट्रॉनिक एकीकृत घोषणा प्रस्तुत करने के लिए उपयोग में लाये गए थे को सीमा शुल्क अधिनियम, 1962 के तहत किसी भी कार्यवाई या समय समय पर लागू किसी भी अन्य कानून के तहत कार्यवाई के संबंध में प्रस्तुत करने के लिए सहेज कर रखना होगा।

The Importer/Custom Broker is to retain, for a period of 5 years from the date of presentation of the bill of entry, the assessed copy of the bill of entry, digital or otherwise, and all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs in connection with any action or proceedings under the Customs Act, 1962, or under any other law for the time being in force.

3. अगम बिल (इलेक्ट्रॉनिक समेकित घोषणा और कागज रहित प्रक्रिया) विनियम, 2018 की प्रतिलिपि संदर्भ के लिए इसके साथ संलग्न है।

The copy of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, is enclosed herewith for reference.

4. उपर्युक्त के परिणामस्वरूप, सभी हितधारकों को इसका संज्ञान लेना होगा और नए नियमों का अनुपालन करना होगा। इसके अनुपालन में कोई कठिनाई हो तो उसे अधोहस्ताक्षरी की सूचना में लाएँ।

उपर्युक्त विनियमों के पालन न करने पर आर्थिक दंड के साथ दंडित किया जाएगा जो पचास हजार रुपये तक बढ़ाया जा सकता है।

Consequent to the above, all the stakeholders are required to take cognisance and comply with the new Regulations. Any difficulty in complying with the same may be intimated to the undersigned. Non compliance with the subject Regulations shall be penalised with Penalty which may extend to Fifty Thousand Rupees.

Sd/-

(सुमित कुमार SUMIT KUMAR)

सीमाशुल्क आयुक्त Commissioner of Customs

संलग्न Encl: As above

F.No.C1/03/2016 TU. Cus.

दिनांक Dated: 25.05.2018

प्रतिलिपि Copy to :

1. मुख्य आयुक्त, केंद्रीय शुल्क, केंद्रीय उत्पाद व सीमाशुल्क।
The Chief Commissioner, Central Tax, Central Excise and Customs.
2. आयुक्त की फाइल/ अपर आयुक्त/ सभी उप आयुक्त व सहायक आयुक्त, विकास आयुक्त (सीएसईजेड) सभी मूल्य निरूपक/ सभी अनुभाग/ गार्ड फाइल और डाक सूची के अनुसार। सभी संबन्धित अधिकारियों को निदेश दिया जाता है कि वे इसे नोट करें और निर्देशों/ परिवर्तनों का अनुपालन करें।
Commissioner's file/Addl Commissioners/ All D.Cs & A.Cs/ Development Commissioner (CSEZ)/ All Appraisers/ All Sections / Guard File and as per mailing list. All concerned officers are directed to note and comply with the instructions/changes
- 3 राजभाषा यूनिट Official Language Unit
- 4 कोचीन सीमाशुल्क ब्रोकर्स असोसिएसन, कोचीन
The Cochin Customs Brokers Association, Cochin

//अनुप्रमाणित / ATTESTED//



//जी.अनिलकुमार / G.ANILKUMAR//

मूल्यांकक (टैरिफ यूनिट) APPRAISER (TARIFF UNIT)

[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 Indirect Taxes and Customs)

Notification
No. 36 /2018-Customs (N.T.)

New Delhi, the 11th May, 2018

G.S.R. (E).- In exercise of the powers conferred by section 157 read with sections 46 and 47 of the Customs Act, 1962 (52 of 1962) and in supersession of the Bill of Entry (Electronic Integrated Declaration) Regulations, 2011, except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

1. Short title, extent and commencement. -

- (1) These regulations may be called the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018.
- (2) They shall apply to the import of goods through all customs stations where the Indian Customs Electronic Data Interchange System is in operation.
- (3) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.-

- (1) In these regulations, unless the context otherwise requires, -
 - (a) "Act" means the Customs Act, 1962 (52 of 1962);
 - (b) "authorised person" means an importer or a person authorised by him who has a valid licence under the Customs Brokers Licensing Regulations, 2013 or any other regulation dealing with the similar matters and it also includes an employee of the Customs broker who has been issued a photo identity card in Form G under the Customs Brokers Licensing Regulations, 2013 or any other regulation dealing with the similar matters;
 - (c) "bill of entry" means electronic integrated declaration accepted and a unique number generated and assigned to that particular bill of entry by the Indian Customs Electronic Data Interchange System, and includes its electronic records or print-outs;

Explanation.- For the purposes of this clause, the electronic record shall have the meaning assigned to it as in the Information Technology Act, 2000 (21 of 2000);

- (d) "electronic integrated declaration" means particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System;

(e) "ICEGATE" means the customs automated system of Central Board of Indirect Taxes and Customs;

(f) "service centre" means the place specified by the Principal Commissioner or the Commissioner of Customs, as the case may be, where the data entry of an electronic integrated declaration, is carried out;

(g) "supporting documents" means the documents in the electronic form or otherwise, which are relevant to the assessment of the imported goods under sections 17 and 46 of the Act.

(2) The words and expressions used and not defined herein but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning as assigned to them in the said Act.

3. The authorised person shall enter the electronic integrated declaration and the supporting documents himself by affixing his digital signature and enter them on the Customs Automated System and he may also get the electronic integrated declaration made on the customs automated system along with the supporting documents by availing the services at the service centre.

Explanation.- For the purposes of this regulation, the words "digital signature" shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

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 completed when after entry of the electronic integrated declaration on the customs automated system 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 and the self-assessed copy of the Bill of Entry may be electronically transmitted to the authorised person or printed out at the service centre.

(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) The late presentation charges referred to in sub-regulation (3) above in respect of any bill of entry shall not exceed the duty payable in respect of that particular bill of entry.

Provided that where the duty or any other charges in respect of any bill of entry are not payable for any reason like exemption or otherwise; the late presentation charges shall not exceed fifty thousand rupees.

5. After the completion of the assessment, an order permitting clearance under sub-section (1) of section 47 or section 68, as the case may be, shall be made, after examination of the imported goods if so required and the order under regulation 5 may be recorded on the customs automated system and conveyed electronically to the authorised person, the custodian, and to any other person (s) designated by the authorised person.

6. The authorised person shall retain, for a period of 5 years from the date of presentation of the bill of entry, the assessed copy of the bill of entry, digital or otherwise, and all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs in connection with any action or proceedings under the Act or under any other law for the time being in force.

7. An authenticated copy of bill of entry may be generated at the request of the authorised person if possession of the said copy is required by him for compliance of provisions of law for the time being in force.

8. Any authorised person who contravenes any provision of these regulations or who fails to comply with any provisions of these regulations shall be liable to a penalty which may extend to fifty thousand rupees.

[F. No. 450/148/2015-CusIV]

(Zubair Riaz)
Director (Customs)