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भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
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TRADE FACILITY NO. 11./2020

Subject: Review of Circular No.17/2020 dated 03.04.2020 namely, 'Measures to facilitate trade during lockdown period- section 143AA of the Customs Act, 1962'- reg.

Attention of all importers, exporters, customs brokers, members of the trade and industry and all other stakeholders is drawn to Circular No. 21/2020, dated 21.04.2020, issued by Central Board of Indirect Taxes and Customs on the subject mentioned above.


2. The Board had issued a Circular No. 17/2020 dated 03.04.2020 on 'Measures to facilitate trade during lockdown period- section 143AA of the Customs Act, 1962' wherein relaxation was given to accept an undertaking in lieu of bond required during customs clearance upto 30.04.2020, subject to conditions as underlined in the circular. The said circular was issued in the context of lockdown announced by the Government for period 25.03.2020 to 14.04.2020 due to COVID-19 pandemic.

3. In the background of the recent announcement by the Government extending the lockdown till 03.05.2020 and taking into consideration that it might take sometime after the end of the lockdown for the situation to normalise, the Board has decided to further extend the facility of accepting undertaking in lieu of bond for the period till **15.05.2020**. Consequently the date for submission of proper bond in lieu of which the undertaking is being

temporarily accepted is extended till **30.05.2020**. This relaxation will be reviewed by the Board at the end of the lockdown period.

4. Furthermore, in reference to para 3.3(ii) of the circular no. 17/2020 dated 03.04.2020, the undertaking in lieu of bond is to be submitted by the registered email ID of the IEC holder or their authorised Customs Broker. In addition to this, it is directed that **the copy of undertaking is to be uploaded in e-sanchit also.**

5. With the exception of the above, all other conditions underlined in the Circular No. 17/2020 dated 03.04.2020 stand as they are.



(MOHD. YOUSAF)

सीमाशुल्क आयुक्त Commissioner of Customs

Encl: As above

Issued to: All concerned, as per mailing list.

F.No.C1/01/2020- TU. Cus.

Dated: ~~22~~04.2020

Copy to:

1. Commissioner's file.
2. The Cochin Customs Brokers Association, Cochin.
- ✓ 3. EDI Section for uploading in the website.
4. Official Language Unit for Bilingual

Copy submitted to:

The Chief Commissioner of Central Tax,
Central Excise and Customs,