



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
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TRADE FACILITY NO. 27/2018

Subject: Application / Request for waiver of late fee charges –Reg.

Attention of all importers, Customs Brokers, the Trading Public, stake holders and others is invited to the Notification No 36/2018-customs (N.T) dated 11.05.2018 , notifying the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulation, 2018.

As per the provision 4 (3) of the above Regulation Late fee charges have been imposed for late presentation of the Bills of Entry if not filed within the time specified in sub-regulation 4 (1) 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 of 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. It is noticed that the Importers / Customs Brokers approach for waiver of the late fee in a casual manner without stating the bonafide reason if any for the late filing.

2. Attention of all concerned is also drawn to the section 46(3) of the Customs Act,1962 which allows filing of Bill of Entry up to thirty days before the Entry Inward date, but it appears that this facility is not being availed by most of the stake holders even after repeated reminders. Therefore, the Importer / Customs Brokers are directed to make use of this facility for speed clearance of their imported goods and to avoid demurrage charges and last minute rush.


3. All concerned are directed to take cognisance of the above and comply with the same. Reference is also invited to the Customs Manual on Self Assessment 2011 indicating the checks on documentation and legal

procedures read with the E Sanchit procedures. Guidelines mentioned above are also aimed at facilitating trade with compliance of law and to ensure ease of doing business and therefore compliance with the same is solicited from all stake holders. Any violation of the above Guidelines will be viewed seriously and proceedings as laid out in the Customs Brokers Licensing Regulations will be initiated as and when deemed necessary. Any difficulty in complying with the same may be intimated to the under signed.

4. Hindi version follows.

-Sd-

(सुमित कुमार SUMIT KUMAR)
सीमाशुल्क आयुक्त Commissioner of Customs

//ATTESTED//

//G. ANIL KUMAR//
APPRAISER (TARIFF UNIT)

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

दिनांक Dated: 28 .09.2018

Copy to:

1. The Chief Commissioner, Central Tax, Central Excise and Customs.
2. 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. Official Language Unit
4. The Cochin Customs Brokers Association, Cochin
5. EDI Section for uploading this Trade Facility.