

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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## व्यापार सुविधा संख्या 10/2021 (Trade Facility No. 10/2021)

**Subject : Filing of Advance Bill of Entry under Section 46 of Customs Act, 1962 (amended vide Finance Act 2021) - Reg**

Kind attention from members of Trade is invited to legislative changes in Section 46 of the Customs Act, 1962 introduced through the Finance Act, 2021 and the Board Circular No. 08/2021-Customs dated 29.03.2021 and Board Instruction No. 05/2021-Customs dated 24.03.2021 issued in this regard.

2. The amended section requires the importers to file Bills of Entry before the end of the day (including holidays) preceding the day of arrival at a Customs port/station at which such goods are to be cleared for home consumption or warehousing. Board has prescribed different time-limits for filing Bills of Entry in respect of goods imported by various modes of transport as tabulated in para 2.1 of the above Circular. Accordingly, the changes have been enabled in the Customs EDI System and the late filing fee will be imposed by the System as per the new provisions and in consonance with the aforesaid timelines listed in the Board's Circular.
3. Further, vide the above Board Circular, it has also been decided to do away with the requirement of Master Bill of Lading (i.e. MBL) during the filing of advance Bill of Entry. Only the reference to House Bill of Lading (i.e. HBL) would be sufficient at the time of advance filing if the MBL details are not available at that point in time while filing the Bill of Entry in advance as per the above provisions. The said provision has been enabled in the System (*ICES Advisory 10/2021 dated 29/03/2021*).
4. Accordingly, while filing Bill of Entry declaration in the system where MBL is not available, MAWB/BL No. shall be declared as **NOMBL** (in case of sea) or **NOMAWB** (in case of air), as the

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case may be. However, in such cases, the HBL details will necessarily have to be declared during the BE filing. Further, to ease the regularization with Arrival Manifest, Importer would have the option to update the Master Bill of Lading in the Bill of Entry at any point in time later to regularize/link the BE with Arrival Manifest through a simple online amendment process. For this, importer/customs broker can file a BE amendment of the IGM details with amend code as **A\_PBEIGM**. The mandatory details to be furnished in the IGM table while filing this amendment are enclosed as **Annexure A** to this Notice. The said amendment would be auto approved in the Customs automated system without the need for approval of a Customs officer and would not be subject to levy of any late fees. It may be noted that this facility can be used only to amend the MBL/MAWB No. in a prior/advance BE where it was initially given as NOMBL or NOMAWB.

5. The above changes has been implemented in the System w.e.f. 30.03.2021.

मो. यूसफ MOHD. YOUSAF  
आयुक्त COMMISSIONER

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The Chief Commissioner of Central Tax, Central Excise and Customs

**Annexure A**

Message ID	CACHI01 (Part 15/25)
Message Description	IGM
From	Customs House Agent / Importer
To	Customs
Segment Tag	<TABLE>IGMS

Sr. No.	Field Description	pbe_amend
1	Message Type	A
2	Custom House Code	K
3	User Job No.	X
4	User Job Date	X
5	BE Number	K
6	BE Date	K
7	IGM No.	M
8	IGM Date	M
9	Inward Date	X
10	Gateway IGM Number	O
11	Gateway IGM Date	O
12	Gateway Port Code	O
13	MAWB/BL No.	M
14	MAWB/BL Date	M
15	HAWB/HBL No.	K
16	HAWB/HBL Date	O
17	Total No. of Packages	X
18	Gross Weight	X
19	Unit Quantity Code	X
20	Package Code	X
21	Marks And Numbers 1	X
22	Marks And Numbers 1	X
23	Marks And Numbers 1	X