



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**  
 सीमा शुल्क गृह, विल्लिंग्टन आईलैंड, कोच्चिन  
**CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009**

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**STANDING ORDER NO.06/2018**

Subject: - Waiver of late charges due to delay in presentation of bills of entry on account of non-functionality of e-Sanchit on 01.10.2018 to 04.10.2018, under second proviso to sub-section (3) of Section 46 of the Customs Act, 1962- reg.

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Trade has represented that due to system issues related to e-Sanchit, Importers/Exporters/Customs Brokers were not able to upload the supporting documents to e-Sanchit on 01<sup>st</sup> to 04<sup>th</sup> October, 2018 and jobs submitted without supporting documents at icegate are getting "Negative Acknowledgment with Error Code:822". This has caused delay in presentation of Bill of Entry which consequently attracts levy of late charges under Section 46(3) of the Customs Act, 1962.

2. In view of this, it has been decided that any late charges due to delay in presentation of bill of entry on account of non-functionality of e-Sanchit on 1<sup>st</sup> to 04<sup>th</sup> October, 2018 may be waived off under second proviso to sub-section (3) of Section 46 of the Customs Act, 1962 by respective DC/AC of Appraising Groups. However, they need to maintain record for such Bills of Entry in a register and submit the same before jurisdictional Joint Commissioner for formal post facto approval.

3. All the officers are hereby instructed to follow the above-mentioned provisions scrupulously. Difficulties, if any, in this regard may be brought to the notice of the undersigned through email ([commr@cochincustoms.gov.in](mailto:commr@cochincustoms.gov.in)).

*Sumit Kumar*  
 8/10/18

(Sumit Kumar)  
**Commissioner of Customs**

**F.No.S.65/04/2018-CCU-CUS**  
**Date: 08.10.2018**

Copy to,

1. The Chief Commissioner of Customs, Central Excise, Central Taxes, Thiruvananthapuram Zone
2. All DCs/ACs/Sections/Airport/ACC/PAD/CSEZ/CSL/CFSSs
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