PUBLIC NOTICE. 21/2020 DTD. 24-03-2020

( DIN No. 70200368MF00002HC78B )

Sub: Separate option to waive Late Filing Charges – regarding

Attention of all Importers, Customs Brokers, Logistic Service Providers and other all Stakeholders is invited to the provisions of the Section 46 (3) of the Customs Act 1962 which prescribes the time limit within which a Bill of Entry should be filed after arrival of the goods. Further second proviso to Section 46 (3) provides for the fee to be charged on delayed filing of the Bill of Entry.

2. Board, however, vide Notification no. 40/2012-Cus dated 02.05.2012 has designated proper officer of Customs to waive such late fee charges.

3. At present, the late fee can be waived only from the Bill of Entry Assessment screen by the Appraiser of the Assistant Commissioner of Customs. In case of RMS facilitated Bills of Entry, if the waiver is to be given, the Bill of Entry has to be recalled for re-assessment for removing / reducing the late fee charges.

4. Now, a separate option has been provided in the ACL menu of the ICES for waiver of “Late filing charges” to delink it with assessment. This would remove the necessity for re-assessment of the Bill of entry wherever the charges are to be waived. The officer having ACL role can use this option to waive the charges anytime before duty payment after taking due approval from the designated proper officer even without recalling the Bill of Entry. The Trade is advised to avail this facility and can approach AC/DC of the concerned Port and ICD/CFS for waiver of late fee charges through ACL role.

5. All Trade Associations / members of Customs Brokers Association are requested to take note and publicise the contents of this Public Notice amongst their members / constituents.

6. Difficulties, if any, may be brought to the notice of the undersigned.

7. For the departmental officers, this may be treated as Standing Order.

8. This issues with the approval of Commissioner, Customs, Pune.

F.No. VIII/Cus/Tech/TN/48-123/19-20
Pune, the 24th March, 2020

Copy to:
1. The Chief Commissioner, Customs and CGST, Pune Zone.
2. All member of the Trade Facilitation Committee.
3. All Custodians/Service Providers of ICD’s/Ports.
5. Deccan Chamber of Commerce, Industries and Agriculture, Pune.
8. Deputy/Asstt. Commissioner of Customs, Pune Airport/Air Cargo Complex.
9. Notice Board/Website/EDI Section, Customs, Pune.
10. Hindi cell for necessary action.

(Alok Kumar Singh)
Assistant Commissioner (Tech)