

**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-GEN  
MUMBAI CUSTOMS ZONE-II  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
TAL:- URAN, DIST : RAIGAD. PIN – 400 707.**

F. No. S/12-Gen-38/2015-16/AM(X)/(Part-I)

Dated 26.05.2017

**PUBLIC NOTICE NO. 66/2017**

**Subject:** - Clarification regarding legislative changes relating to Customs Act, 1962 proposed in the Finance Bill, 2017 vide Board Circular No 12/2017-Customs (F.No.450/10/2017-CusIV], dated 31.03.2017, -Reg.

Attention of the Importers, Exporters, General Trade, CFSs coming under the jurisdiction of JNCH, Nhava Sheva and all other stakeholders is invited to clarification regarding legislative changes relating to Customs Act, 1962 proposed in the Finance Bill, 2017 issued vide Board Circular No 12/2017-Customs (F.No.450/10/2017-CusIV], dated 31.03.2017.

**2.** Para 4 & 6 of aforesaid Board Circular No 12/2017-Customs provides as under:

*4. In this regard, Board has amended Bill of Entry (Electronic Integrated Declaration) Regulations, 2011 and Bill of Entry (Forms) Regulations, 1976 to prescribe late charges for delayed filing. Entry Inwards date at sea ports and date of arrival of cargo at the ICD, airports, Land Customs stations etc would be the relevant date for determining the said charges, if any. It has also been clarified in both the regulations that no charges for late presentation of Bill of Entry shall be liable to be paid where the goods have arrived before the enactment of Finance Bill, 2017. [Notification No. 26/2017-Customs (N.T) dated 31.03.2017 and Notification No.27/2017- Customs (N.T) dated 31.03.2017 refers].*

*6. Further, CBEC has amended notification No. 40/2012-Customs dated appointing Additional/Joint Commissioner rank officer as the proper officer for considering the requests for waiver of late charge under second proviso to sub-section (3) of section 46. Board expects that this power is invoked in cases where there is no wilful delay in filing the BoE so that waiver is granted only in bonafide cases.*

*[Notification No. 25/2017-Cus (N.T) dated 31.03.2017 refers].*

**3.** It has been represented by Trade that any Additional/Joint Commissioner rank officer may be nominated / designated by JNCH for considering the requests under second proviso to sub-section (3) of section 46 for waiver of late charge in a centralised manner.

**4.** Therefore, it is informed that Additional/Joint Commissioner in charge of EDI would be proper officer for considering the requests for waiver of late charge under second proviso to sub-section (3) of section 46 in respect of all 6 Commissionerates of JNCH in a centralised manner. It has to be ensured by the officer that all such requests are disposed of on the same day in terms of CBEC guidelines and details of such requests and its disposal are also kept in the following format:

Sr No & date of receipt of request	Bill of Entry No & date	Importer Name	Amount waived under second proviso to sub-section (3) of section 46	Reasons (in brief)	Date of communication of decision on waiver request
(1)	(2)	(3)	(4)	(5)	(6)

**4.** Difficulty, if any may also be brought to the notice of Deputy / Assistant Commissioner in charge of Appraising Main (Export) or Appraising Main (Import) through email / phones (email address: [apmainexp@jawaharcustoms.gov.in](mailto:apmainexp@jawaharcustoms.gov.in) or [appraisingmain.jnch@gov.in](mailto:appraisingmain.jnch@gov.in) , Phone No : 022-27244959, 022-27244979).

**5.** This issues with approval of the Chief Commissioner of Customs, Mumbai Zone-II, JNCH. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

Sd/-

**(SUBHASH AGRAWAL)**

Commissioner of Customs (NS-IV).

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Pr. Commissioner of Customs, NS-1, JNCH.

3. The Commissioner of Customs, NS-G/ NS-II / NS-III/ NS-IV / NS-V, JNCH.
4. All Additional / Joint Commissioner of Customs, JNCH.
5. All Deputy / Assistant Commissioner of Customs, JNCH.
6. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
7. BCHAA, FIEO for informing to their members.
8. AC/DC, EDI for uploading on JNCH website immediately