PUBLIC NOTICE NO. 17/2019

Late fee charge is leviable under section 46(3) of the Customs Act, 1962 for filing of the bills of entry beyond the specified time. As per para 4 of Notification 36/2018 dated 11.05.2018 the late presentation charges in respect of any bill of entry shall not exceed the duty payable in respect of that particular bill of entry and where the duty or any other charges in respect of any bill of entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed fifty thousand rupees.

2. The current practice in such matter is that every request for waiver of late charge is put up to the ADC/JC of the concerned group for decision. This practice, reportedly, takes time and adversely affect the dwell time.

3. With a view to expedite the clearance of goods and as a trade facilitation measure, it is hereby directed that the Assistant/Deputy Commissioner of the concerned group will process all requests for waiver, whether full or partial. The respective AC/DC shall put up a consolidated weekly report of all such bills of entry in the attached format to the concerned Joint/Additional Commissioners on next Monday fornoon for ex-post facto approval.

4. All cases where the importer contests the decision of the group Deputy/Assistant Commissioner, shall continue to be submitted individually to the respective Joint/Additional Commissioner.

5. Difficulties, if any, faced in the implementation of the Public Notice may be brought to the notice of the Deputy Commissioner of Customs, Appraising Main (Import).

Sd/-

(M. R. Mohanty)
Commissioner of Customs
NS-I, JNCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NS-AUDIT/NS-V, JNCH
3. All Additional/Joint Commissioner of Customs, JNCH
4. All Deputy/Asst. Commissioner of Customs, JNCH
5. All Sections/Groups of NS-G/NS-I/NS-II/NS-III/NS-AUDIT/NS-V, JNCH
6. AC/DC, EDI for uploading on the JNCH Website.
7. Office Copy.