



सीमाशुल्क प्रधान आयुक्त कार्यालय (एन एस –I)
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS- I),
मूल्यनिरूपण मुख्य (आयात)/APPRAISING MAIN (IMPORT)
जवाहरलाल नेहरू सीमाशुल्क भवन JAWAHARLAL NEHRU CUSTOM HOUSE,
शेवा/SHEVA, तालुका/ TAL- उरण /URAN,; जिला/DISTRICT- रायगड/RAIGAD,
महाराष्ट्र/MAHARASHTRA-400707 (ई-मेल/email : appraisingmain@gmail.com दूरभाष/Telephone No: 022-27244979)

फा सं/FN. S/22-Gen-20/2020-21/AM (I)/JNCH

दिनांक /Dated: 25.03.2021

PUBLIC NOTICE NO. - 25/2021

DIN- 20210378NW0000621196

Subject: Urgent measures to sensitise trade in light of proposed changes to Section 46 of the Customs Act, 1962–reg.

Attention of Importers/Exporters, Custom Brokers, Trade and other stakeholders is invited to instructions issued by CBIC, New Delhi on 24.03.2021 on the above subject, regarding the proposed amendments in Section 46 of the Customs Act, 1962 introduced through the Finance Bill, 2021 [clause 84 of the Bill].

2. Subject to passing of Finance Bill, 2021 by the Parliament of India, these changes in Section 46 would facilitate pre-arrival processing and assessment of Bills of Entry (BE) by mandating their advance filing thus leading to significant decrease in the Customs clearance time. The amended Section 46 would require an importer to file a BE *before* the end of the day (including holidays) *preceding* the day of arrival of the vessel/aircraft/vehicle carrying the imported goods at a Customs port/station at which such goods are to be cleared for home consumption or warehousing.

3. The proposed amendments in Section 46 also empower the Board to prescribe different time limits for filing of BE in certain cases, but not later than the end of the day of arrival of the vessel/aircraft/vehicle at the Customs port/station. Trade has represented for a relaxation so as to prescribe a different time line for filing of Bills of Entry in respect of imports at Land Customs Stations and airports, imports consigned from neighbouring countries, which arrive by short-haul vessels citing practical difficulties that may arise in filing of the BE before the end of the day (including holiday) preceding the day of arrival of the vessel/aircraft/vehicle carrying the imported goods at a Customs port/station. Board is considering the same. However, any relaxation, that is found merited can be notified only after the proposed amendment to Section 46 comes into effect.

4. The aforementioned changes would be a distinct departure from the present legal provision that allows the filing of a BE even *after* the arrival of the vessel/aircraft/vehicle. Therefore, the trade/Customs Brokers etc. are being alerted to be ready for the change, which would come into force shortly with the enactment of the Finance Bill, 2021.

5. A detailed clarificatory circular on the subject, will be issued once the Finance Bill, 2021 is enacted.

6. This Public Notice should be considered as Standing Order for the purpose of officers and staff of JNCH, Mumbai Customs Zone-II.

Sd/-

(यू. निरंजन/ U. Niranjana)

प्रधान आयुक्त, सीमाशुल्क / Pr. Commissioner of Customs

प्रतिलिपि/Copy to :

- 1) मुख्य आयुक्त, सीमाशुल्क, मुंबई अंचल-II/Chief Commissioner of Customs, Mumbai Zone-II;
- 2) सभी सीमाशुल्क प्रधान आयुक्त/आयुक्त, जेएनसीएच, न्हावा शेवा/ All Pr. Commissioner/ Commissioner Of Customs, JNCH, Nhava Sheva;
- 3) सभी अपर/संयुक्त आयुक्त, जेएनसीएच, न्हावा शेवा / All ADCs/JCs JNCH, Nhava Sheva;
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