



सीमा शुल्क प्रधान आयुक्त का कार्यालय एन. एस.- I
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS - I),
मूल्य निरूपण मुख्य APPRAISING MAIN (IMPORT),
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, ता .उरण,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA, TAL-URAN,
जिला रायगड/ RAIGAD-400707, महाराष्ट्र MAHARASHTRA
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No.022-27244979)

File No. S/22-Gen-20/2020-21/AM (I)/JNCH

Dated: 29.03.2021

PUBLIC NOTICE NO. - 29/2021

DIN- 20210378NW000000CAD3

Subject: Clarifications on the Legislative changes in Section 46 of Customs Act, 1962- reg.

Attention of all Importers/Exporters, Custom Brokers, CFSs, Custodians, General Trade, Partner Government Agencies (PGAs), all other stakeholders and all the taxpayers is invited to CBIC Circular no. 08/2021-Customs dated 29.03.2021 regarding Clarifications on the Legislative changes in Section 46 of Customs Act, 1962 and also this Office Public Notice No. 25/2021 dated 25.03.2021.

2. Reference is also invited to the amendments in Section 46 of the Customs Act, 1962 introduced through the Finance Act, 2021. These changes 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 requires 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. However, Board is empowered to prescribe different time limits for such filing in certain cases, but by not later than the end of the day of arrival of the vessel/aircraft/vehicle at the Customs port/station.

Changes in Section 46

3. In this regard, Board has carried out consultations with members of the trade and Customs field formations for the smooth implementation of the changes to the Customs Act, 1962 as above. After examining the relevant issues Board notes that the ground reality is that in case of short haul vessels/flights the importer may at times not get the Master Bill of Lading (MBL)/Master Airway Bill (MAWB) on the preceding day of the arrival of the vessel/aircraft. Further, when goods arrive by vehicle at a LCS, it is invariably the case that the import report is filed only at the time of its arrival. In these situations it would be difficult for the importer to adhere to the new requirement of Section 46, as above. Accordingly, with a view to facilitate the importers, Board has amended the Bill of Entry (Electronic Integrated Declaration) Regulations, 2018 by issue of Notification No.34/2021-Customs(N.T.), dated 29.03.2021 thereby prescribing different time-limits for filing BE in respect of goods imported by various modes of transport. It may be noted that, the existing provision that a BE may be presented upto 30 days prior to the expected arrival of the aircraft or vessel or vehicle carrying the imported goods continues. Thus, with certain exceptions, as notified, the BE can now be filed anytime from 30 days prior to the expected arrival of the aircraft or vessel or vehicle upto the end of day preceding the day of such

arrival. Similarly, changes have been carried out in the Bill of Entry (Forms) Regulations, 1976 vide Notification No.35/2021-Customs (N.T.) dated 29.03.2021 in case of manual filing of BEs.

3.1 For clarification of the importers and trade, the changes that have been made effective vide the above stated notification dated 29.03.2021 are as follows :-

S.No. (1)	Customs Station (2)	Bill of Entry is Required to be Filed Latest by End of the Day of Arrival of the Vessel/Aircraft /Vehicle (3)	Bill of Entry is Required to be Filed Latest by the End of Day Preceding the Day of Arrival of the Vessel/Aircraft/Vehi cle (4)
1.	Sea Port	Imports consigned from following countries viz. 1. Bangladesh 2. Maldives 3. Myanmar 4. Pakistan 5. Sri Lanka	Imports consigned from all countries other than those mentioned in column (3)
2.	Airport	All imports	None
3.	Land Customs Station (LCS)	All imports	None
4.	Inland Container Depot (ICD)	None	All Imports

4. Difficulty, if any, faced in implementation of this public notice may be brought to the notice of the Addl. /Joint Commissioner (Appraising Main (Import)) through email at appraisingmain.jnch@gov.in.

5. This Public Notice should be considered as Standing Order for the concerned Officers and Staff of JNCH, Mumbai Customs, Zone-II.

-Sd/-

(U Niranjan)

Pr. Commissioner of Customs (NS-I)

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
3. All Additional/Joint/Dy./Asstt. Commissioners of Customs, JNCH.
4. All Sections/Group of NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
5. AC/DC, EDI for uploading on JNCH website immediately.
6. All Partner Government Agencies (PGAs)
7. All Trade Members and Stake Holders (MANSA/CFSAI/BCBA/FIEO etc).