

**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),  
JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA, TAL. URAN,  
DIST. RAIGAD, MAHARASHTRA-400 707.**

F.NO. S/22-GEN- 42 /2011 AM (IMP)  
JNCH  
DATE: 16.03.2011

**STANDING ORDER NO. 19/2011**

**Sub : Filing of Bill of Entry in terms of Section 46 of the  
Custom Act, 1962 reg.**

Attention is invited to Notification No. 03/89-Customs dated 09.01.1989, as amended, wherein it is provided that, Goods intended for display or demonstration at an event are exempted from the whole of the duty of customs specified in First schedule to the Customs Tariff Act and the whole of additional duty of customs specified in Section 3 of the Customs Tariff Act subject to fulfillment of conditions mentioned therein.

2. It has been reported that in many cases of clearance of imported goods intended for display or demonstration at an event under Notification No 3/89-Customs dated 09.01.1989, as amended, no Bill of Entry is being filed.

3. The matter has been examined in the Board. In order to redress the issue, it has been decided that in all cases of importation of goods under Notification No 3/89-Customs, dated 9.1.89, as amended, a Bill of Entry is required to be filed in terms of Section 46 of the Customs Act, 1962, even though no duty is payable under Notification No 3/89- Customs, dated 9.1.89.

4. Difficulties faced in the implementation of the Standing Order may be reported to undersigned.

Sd/-

**(MALA SRIVASTAVA)**

COMMISSIONER OF CUSTOMS (IMPORT),  
JNCH.

Copy to :

1. The Chief Commissioner of Customs, Mumbai Zone II, JNCH
2. The Commissioner of Customs (Export/Appeal), JNCH.
3. All Addl./Jt. Commissioner of Customs (Import), JNCH.
4. All. Dy./Asstt. Commissioner of Customs (Import), JNCH.
5. EDI Section. For uploading on Intranet/JNCH website.
6. Office copy.