F.No. EDI/Misc-82/2015 JNCH                      Date: 10.07.2017

STANDING ORDER NO. 21/2017

Subject :- Processing of BEs stuck in ICES during roll out of GST in Customs-reg.

It has been observed that Trade is facing problem in those cases where Bills of Entry have been filed as advance/prior Bills of Entry prior to 01.07.2017 but “entry inward” has been granted on or after 01.07.2017. Trade has reported that they are facing a number of issues in all such transitional cases as system is not processing & allowing the officers to further process such Bills of Entry to next stage.

2. In view of above, it has been decided that the DC/AC Group will adhere / follow the following procedure [without seeking prior approval of concerned ADC/JC but should only seek post facto approval]:-

1) The DC/AC of concerned Group, in all such cases where Bills of Entry have been filed as advance/prior Bills of Entry prior to 01.07.2017 but “entry inward” has been granted on or after 01/07/2017 [where system is not allowing further processing or OOC], should immediately allow the cancellation of such stucked B/Es. The DC/AC, EDI will immediately cancel such B/Es without referring it to ADC/JC (EDI).

2) In such cases, Importer need to file a fresh Bill of Entry, which will carry the rates as applicable on the date of entry inward (since the date of Entry Inward is 01/07/2017 or after 01.07.2017, rates of duty under new GST regime will be applicable according to the provision of section 15 of Custom Act 1962).

3) DC/AC will have to ensure that details of goods, CTH, description etc. in new bill are as given in Bill of entry filed earlier (cancelled subsequently).

4) In cases where entry inward is granted on or before 30.06.2017 and BE is filed on or after 01.07.2017, rates of duty under new GST regime will be applicable. In such cases also, if System requires to recall and reassess such Bes, the same should be recalled and reassessed by DC / AC/Group without escalating the matter to higher authority.


In case, any problem is faced during the implementation of this Standing Order, the matter will be brought to the notice of ADC/EDI.

Sd/-

(SUBHASH AGRAWAL)
Commissioner of Customs
NS- IV, JNCH

Copy to:
1. The Chief Commissioner of Customs, Mumbai Zone-II.
2. All the Commissioners of Customs, JNCH.
3. All the Addl/ Joint Commissioners of Customs, JNCH.
4. All the DC/ACs, JNCH.
5. All Concerned Officers