



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I) MUMBAI
ZONE-II, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TALUKA: URAN, DISTRICT RAIGAD, MAHARASHTRA-400707.**

F. No. S/22-Gen-402/2017-18/AM(I)Part-II

Dated : 23.03.2020

PUBLIC NOTICE NO.32/2020

DIN No. 20200378NW0008U95ED

Sub:- Separate option to waive Late Filing Charges-req.

Attention of all the Importers, Custom Brokers, Shipping Lines/Agents, Logistics Service Providers and all other Stakeholders is invited to the provisions of the Section 46(3) of the Customs Act, 1962 which prescribes the time limit within which a Bill of Entry should be filed after the arrival of the goods. Further second proviso to Section 46(3) provides for the fee to be charged on delayed filing of the Bill of Entry.

2. Board, however, vide Notification No. 40/2012-Customs dated 02.05.2012 has designated proper officer of Customs to waive such late fee charges.
3. At present, the late fee can be waived only from the Bill of Entry assessment screen by the Appraiser or the Assistant Commissioner of Customs. In case of RMS facilitated Bills of Entry, if the waiver is to be given, the Bill of Entry has to be recalled for reassessment for removing /reducing the late fee charges.
4. Now, a separate option has been provided in the ACL menu of ICES for "Waiver of Late filing Charges" to de-link it with assessment. This would remove the necessity for reassessment of the Bill of Entry wherever the charges are to be waived. The officer having ACL role can use this option to waive the charges any time before duty payment after taking due approval from the designated proper officer even without recalling the Bill of Entry. The trade is advised to avail this facility and can approach the Group DC/AC for waiver of late fee charges through ACL role.
5. All trade associations/members of Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.
6. Difficulties, if any, may be brought to the notice of the Joint Commissioner of Customs, Appraising Main Import, Zone-II, JNCH.
7. For the departmental officers, this may be treated as Standing Order.

Sd/-

(SUNIL KUMAR MALL)
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/ Audit Commissionerate / NS-V, JNCH
3. The Chairman JNPT / CEO NSICT / CEO GTI / CEO BMCT for information.
4. All Additional / Joint Commissioner of Customs, JNCH
5. All Deputy / Assistant Commissioner of Customs, JNCH
6. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-Audit / NS-V, JNCH
7. AC/DC, EDI for uploading on JNCH website immediately.
8. Representative of CSLA & MANSA for information and circulation among their members and other shipping lines operating at Nhava Sheva Port.
9. Representative of CFSAI / BCBA / FIEO / Members of PTFC for information and circulation among their members and other importers for information.