



सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II,  
**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II,**  
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,  
**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**  
जिला: रायगढ़, ताल: उरण, महाराष्ट्र-400707,  
**DISTRICT: RAIGAD, TAL: URAN, MAHARASHTRA-400707**



Date:-04-06-2026

68/2026  
**PUBLIC NOTICE NO.--/2026**

**Sub:- Declaration of Authorisation Holder for claiming exemption from Bank Guarantee/Cash Security for registration of Advance Authorisation/EPCG Licenses - Reg.**

Attention of all the Authorisation holders (AH)/ Custom Brokers (CB) concerned is invited to CBIC Circular No. 58/2004 dated 21.10.2004 (as amended).

2. Para 3.2 (c) of the aforesaid Circular provides that BG exemption as specified in Para 3.1 thereof shall be admissible subject to the conditions, inter alia, that the License holders should not have been penalized under the provisions of the Customs Act, 1962, the Central Excise Act, 1944, the Foreign Exchange Management Act (FEMA), 1999 or the Foreign Trade (Development and Regulation) Act, 1992 during the previous three financial years.

3. In pursuance thereto, AHs/CBs submit declaration/affidavit stating that they have not been penalized under the provisions of the Customs Act, 1962, the Central Excise Act, 1944, the Foreign Exchange Management Act (FEMA), 1999 or the Foreign Trade (Development and Regulation) Act, 1992 during the previous three financial years.

4. There have been several instances where, during processing of requests for registration and scrutiny of such declarations, it is noticed that the AH has been penalized under the provisions of Customs Act, 1962 but has not so declared the same in the declaration/affidavit submitted to customs. On being pointed out, the AHs/CBs submit a revise declaration / affidavit by incorporating the details of such orders imposing penalty under the Customs Act, 1962.

5. It may be noted that in a trust based facilitative governance regime, it is paramount that the AHs/CBs ensure due diligence while submitting self-declarations / affidavits. Such declarations are relied upon while processing requests for registration of Advance Authorisation/EPCG Authorisation and for determining the eligibility for exemption from BG under the Circular ibid. Submission of false/incorrect declarations/affidavits, though bereft of malafide, amounts to misrepresentation before the Customs authorities.

6. In view of the above, Authorisation Holders and Customs Brokers are hereby directed to exercise due diligence and ensure that the affidavits/declarations submitted by them are complete, true, and correct in all respects. Any past penalty imposed under the Customs Act, 1962, the Central Excise Act, 1944, FEMA, 1999, or the Foreign Trade (Development and Regulation) Act, 1992 during the previous three financial years shall be truthfully disclosed as per the following format along with the declarations/affidavit filed:-

Sr. No.	Order in Original & Date	Issuing/passing authority	Penalty Amount	Section under which the penalty imposed	Status of Order in Original (Whether appealed/penalty paid)	If appealed against then appeal details

7. It is further informed that submission of incorrect, false, or misleading declaration may invite penal action under the relevant provisions of the Customs Act, 1962 including section 117 thereof against the Authorisation Holder and/or Customs Broker.

8. The contents of this Public Notice shall operate as a Standing Order insofar as officers and staff of JNCH are concerned.

9. Difficulty, if any, in implementation of this Public Notice may be brought to the notice of the undersigned at [commr-ns2@gov.in](mailto:commr-ns2@gov.in) and/or [apmainexp@jawaharcustoms.gov.in](mailto:apmainexp@jawaharcustoms.gov.in).

Digitally signed by  
Giridhar Gopalkrishna Pai  
Date: 04-06-2026  
12:07:29

(Giridhar G. Pai)  
Commissioner of Customs, NS-II  
JNCH, Nhava Sheva.

Copy to:

- i. The Chief Commissioner of Customs, Mumbai Zone-II, Nhava Sheva.
- ii. The Commissioners of Customs, NS-I, NS-II, NS-III, NS-V, NS-General and NS Audit, Nhava Sheva.
- iii. All Additional/Joint/Dy./Asstt. Commissioners of Customs, Nhava Sheva.
- iv. AC/DC, EDI for uploading on JNCH website.
- v. Office copy.
- vi. All concerned.