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GOVERNMENT OF INDIA
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
(AIRPORT & AIR CARGO),
NEW CUSTOM HOUSE, MEENAMBAKKAM, CHENNAI – 600 027

PUBLIC NOTICE NO. 01/2017

S.Misc.130/2012-Courier Cell

Date : 06.04.2017

Sub: Legislative changes relating to Customs Act, 1962 proposed in the Finance Bill, 2017- Amendment in Section 46 and 47 of Customs Act- Reg.

Certain amendments to Sections 46 and 47 of the Customs Act, 1962 was proposed in the Finance Bill, 2017. These are enacted and the Central Board of Excise and Customs, have notified these changes vide Notifications Nos. 24 to 27/2017-Customs (N.T) dated 31.03.2017.

1. **“Sub section (3) of Section 46** is being substituted so as to make it mandatory to file the bill of entry before the end of the next day following the day (excluding holidays) on which the vessel or aircraft or vehicle carrying the goods arrives at a Customs station at which such goods are to be cleared for home consumption or warehousing and to provide for imposition of such charges for late presentation of the bill of entry may be prescribed.”
2. **“Sub Section(2) of Section 47** is being amended so as to provide the manner of payment of duty and interest thereon in the case of self assessed bills of entry or, as the case may be, assessed, reassessed or provisionally assessed bills of entry”

The above changes are clarified below:

1. Amendment of Section 46:

All authorized couriers are directed to present the bill of entry under sub-section (1) of Section 46 of the Customs Act, before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or for warehousing. The free period of filing a BE is up to the end of the next day following the day (excluding holidays) of arrival of goods **at the place where the clearance for home consumption or warehousing is to take place.**

In this regard, the Board has amended Bill of Entry (Forms) Regulations, 1976 to prescribe late charges for delayed filing. Entry Inwards date at sea ports and date of arrival of cargo at the ICD, airports, Land Customs stations etc. would be the relevant date for determining the said charges, if any. It has been clarified in both the regulations that no charges for late presentation of Bill of Entry shall be liable to be paid where the goods have arrived before the enactment of Finance Bill, 2017. The importer shall be liable to pay charges for late presentation of the bill of entry at the rate of rupees five thousand per day for the initial

three days of default and at the rate of rupees ten thousand per day for each of default

thereafter:-

Provided that where the proper officer is satisfied with the reasons of delay, he may waive off the charges referred to in the second proviso to sub-section (3) of the section 46 of the

Customs Act, 1962 (52 of 1962):

Further, CBEC has amended Notification 40/2012-Customs dated 02.05.2012 appointing

Additional/Joint Commissioner rank officer as the proper officer for considering the requests for

waiver of late charge under second proviso to sub-section (3) of section 46.

2. Amendments in Section 47 of the Customs Act, 1962:

Sub-Section (2) of Section 47 is being amended so as to provide the manner of payment of duty and interest thereon in the case of self-assessed BE or as the case may be, assessed, re-assessed, provisionally assessed BEs. The existing provision is that a time period of two days is given to an importer to pay customs duty from the time of return of bill of entry.

The implication of proposed amendment is that the importer shall have to make payment of duty on the same day in case of self-assessed BE and in case of re-assessment or provision assessment, within one day after the return of BE.

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6/4/2017
(RANJAN KUMAR ROUATARY)
PRINCIPAL COMMISSIONER
CHENNAI-1 COMMISSIONERATE