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GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
प्रधान आयुक्त सीमा शुल्क कार्यालय (विमान माल परिसर)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (AIR CARGO)
चेन्नै - VII आयुक्तालय, नवीन सीमा शुल्क भवन, मीनमबाक्कम, चेन्नै - 600 016
**CHENNAI - VII COMMISSIONERATE, NEW CUSTOM HOUSE, MEENAMBAKKAM,
CHENNAI - 600 016**

फा.सं./F.No. GEN/EDI/UPLD/2/2024-EDI

दिनांक/Date: 10-01-2024

Standing Order No. 01/2024

**Sub: Waiver of charges for late filing of Bill of Entry in respect of
Diplomatic Cargo/ other goods imported by Embassies/ Consulates
of other Nations - reg.**

Reference is invited to the Public Notice 206/2005 dated 24.12.2005 issued by the Commissioner of Customs, Air Cargo, Chennai wherein the process of filing of a Kachcha Bill of Entry (KBE) under ICES for "Diplomatic mail and other diplomatic goods" is prescribed.

2. Notification No. 36/2018 - Customs (N.T.) dated 11.05.2018 which is called Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 states:

Point (3) of Para 4: Where the bill of entry is not filed within the time specified in sub-regulation (1) and the proper officer of Customs is satisfied that there was no sufficient cause for such delay, 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 day 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 section 46 of the Customs Act, 1962 (52 of 1962).

3. The late presentation charges referred to in sub-regulation (3) above in respect of any bill of entry shall not exceed the duty payable in respect of that particular bill of entry. Provided that where the duty or any other charges in

respect of any bill of entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed fifty thousand rupees.

4. Several instances have come to notice, where Bills of Entry filed for Diplomatic cargo/ other goods imported by Embassies/ Consulates of other Nations are imposed with late presentation charges by the ICES System automatically as per the Para 4(1) of above referred notification for not filing the Bill of Entry 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 warehousing.

5. Presently, waiver of late fee charges for such delayed filing of Bills of Entry by Embassies/ Consulates are studied case to case and waiver is given as per Bill of Entry Regulations 2018 by the proper officer in terms of Section 46(3) of Customs Act, which results in avoidable delay and does not appear to be in consonance with the The Diplomatic relations (Vienna Convention) Act, 1972.

6. This issue has been examined in light of existing instructions and Vienna Convention. Therefore, in order to prevent avoidable delays in Clearance of such goods, it is hereby decided to waive Late Fee charges for all Bills of Entry filed for the Diplomatic cargo/other goods imported by Embassies/Consulates of other Nations arriving through Aircraft at Chennai Air Cargo/Airport in terms of Section 46 (3) of the Customs Act, 1962 read with Regulation (4) of Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018.

7. Difficulties faced, if any, in the implementation of the Standing Order may be brought to the notice of Additional Commissioner of Customs (EDI), Chennai-VII for necessary action.

Signed by

Manayathara Mathew Jolly

Date: 10-01-2024 20:14:15

(एम. मैथ्यू जॉली)

(M. MATHEW JOLLY)

प्रधान आयुक्त, सीमा शुल्क

PRINCIPAL COMMISSIONER OF CUSTOMS

चेन्नई-VII आयुक्तालय

Chennai-VII Commissionerate

To

All Concerned.

Copy to:

1. The Chief Commissioner of Customs, Chennai Custom Zone-for kind information.
2. The Principal Commissioner/Commissioner of Chennai Custom Zone Airport/Import/Export/Audit/Preventive/General Admin.
3. All Additional/Joint/Deputy/Asst. Commissioners of Customs, Chennai VII Commissionerate.
4. The Deputy Commissioner (EDI) for uploading in Chennai Air Customs website.
5. CHS for displaying in Notice Board.