



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ  
भारतसरकार, वित्तमंत्रालय, राजस्वविभाग  
Government of India, Ministry of Finance, Department of Revenue,  
ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸಂಕ,  
ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ಷೀನ್ಸರಸ್ತೆ. ಬೆಂಗಳೂರು  
सीमाशुल्कआयुक्तकार्यालय, बेंगलुरु सिटी सीमाशुल्कआयुक्तालय, पी.बी.सं 5400, बेंगलूर  
Office of the Commissioner of Customs, City Customs Commissionerate,  
P.B. No. 5400, C.R. Building, Queen's Road, Bengaluru – 560 001

**PUBLIC NOTICE NO: 11/2021 dated 26.03.2021**  
**(DIN- )**

Subject: **Urgent measures to sensitise trade in light of proposed changes to Section 46 of the Customs Act, 1962-reg.**

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Kind attention of the Importers/Exporters/Customs Brokers and other trade is invited to CBIC Board's Instruction No.05/2021-Customs dated 24.03.2021 issued from file F.No.450/77/2021-Cus-IV(Pt-1) in respect of the proposed amendments in Section 46 of the Customs Act, 1962 introduced through the Finance Bill, 2021 [clause 84 of the Bill].

2. These changes in Section 46 would facilitate pre-arrival processing and assessment of Bills of Entry (BE) by mandating their advance filing thus leading to significant decrease in the Customs clearance time, Subject to passing of Finance Bill, 2021 by the Parliament of India. The amended Section 46 would require an importer to file a BE *before* the end of the day (including holidays) *preceding* the day of arrival of the vessel/aircraft/vehicle carrying the imported goods at a Customs port/station at which such goods are to be cleared for home consumption or warehousing.

3. The proposed amendments in Section 46 also empower the Board to prescribe different time limits for filing of BE in certain cases, but not later than the end of the day of arrival of the vessel/aircraft/vehicle at the Customs port/station. Trade has represented for a relaxation so as to prescribe a different time line for filing of Bills of Entry in respect of imports at Land Customs Stations and airports, imports consigned from neighbouring countries, which arrive by short-haul vessels citing practical difficulties that may arise in filing of the BE before the end of the day (including holiday) preceding the day of arrival of the vessel/aircraft/vehicle carrying the imported goods at a Customs port/station. Board is considering the same. However, any relaxation,

that is found merited can be notified only after the proposed amendment to Section 46 comes into effect.

4. It may be noted that the aforementioned changes would be a distinct departure from the present legal provision that allows the filing of a BE even *after* the arrival of the vessel /aircraft/vehicle. Hence the trade/ Customs Brokers etc. are alerted to be ready for the change, which would come into force shortly with the enactment of the Finance Bill, 2021 so as to avoid inconvenience and disruptions.

5. The CBIC Board will shortly issue a detailed clarificatory circular on the subject, once the Finance Bill, 2021 is enacted. Action to be taken in terms of decisions taken in this Public Notice will be considered as Standing Order for officers/staff.

6. Any difficulties faced by the Trade may be brought to the notice of the Joint Commissioner of Customs, ICD Whitefield, Bengaluru.

**Signed by Baswaraj**

**Nalegave**

**Date: 26-03-2021 14:57:07**

**(BASWARAJ NALEGAVE)**

**Encl:As above.**

**Reason Approved**  
**COMMISSIONER OF CUSTOMS**

Copy submitted to:

The Chief Commissioner of Customs, Bengaluru Zone for information.

Copy to:

1. The Joint Commissioner of Customs, ICD Bengaluru
2. Bengaluru Customs Website.
3. Notice Board