PUBLIC NOTICE NO. 17/2020
(DIN No: 20200472MR000056BDEB)

Sub: Extension of time limits under Customs Act, 1962 and Rules and Regulations issued thereunder-reg

The attention of the Importers, Exporters, Customs Brokers, General Trade, Shipping Lines/Shipping Agents, CFs and all other stakeholders is invited to Section 6 of Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (issued vide the Gazette of India dated 31.03.2020, attached) wherein it is provided that the time limit specified or prescribed or notified under the Customs Act, 1962 or Customs Tariff Act, 1975 which falls during the period from 20th March 2020 to 29th June 2020 or such other date the Central Government may, by notification, specify for completion or compliance of such action as-

(a) Completion of any proceeding or issuance of an order, notice, intimation, notification or sanction or approval by whatever name called, by any authority, commission, tribunal, by whatever name called; or

(b) Filing of any appeal, reply or application or furnishing of any report, document, return or statement, by whatever name called

shall notwithstanding that completion on compliance of such action has not been made within such time, stand extended to the 30th day of June 2020 or such other day after 30th June 2020, the Central Government may, by notification, specify in this behalf.

2. Accordingly, the time limits in respect of filing of refund application, Drawback Exports, Application for Drawback under Section 74, filing of Appeals, issuance of Show cause/Demand Notices, renewal of licenses and all such actions/compliances in respect of which the last date falls in the period between 20.03.2020 and 29.06.2020 stands extended till 30.06.2020. The above-mentioned actions of completion/compliance are for illustration and relate to a few important activities performed under the Act. There are numerous other provisions specifying time limits under the Act as well as subordinate legislation made under the Act, viz., Rules and Regulations made under various provisions of the Act. These time limits also stand extended till 30.06.2020.
3. All the Trade/Importers to note the above dispensation made because of the COVID-19 crisis and utilise the extended time limits without having to approach the authorities for an extension of time.

4. Action to be taken in terms of decisions taken in this Public Notice will be considered as Standing Order for officers/staff.

5. Difficulties faced, if any, may be brought to the notice of Sri Anirudha Kulkarni, Joint Commissioner of Customs, Headquarters, City Commissionerate, C R Building, Queens Road, Bangalore (Mobile No: 97421 33039).

To
All Concerned (as per mailing list)

Copy to: The Chief Commissioner, Customs, Bengaluru Zone.