



भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
सीमा शुल्क प्रधान आयुक्त का कार्यालय
हवाई अड्डा और एयर कार्गो कॉम्प्लेक्स आयुक्तालय

एयर इंडिया साट्स एयर फ्रीटर्मिनल, दूसरा तल, देवनहल्ली, बेंगलूर- ५६०३००

GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
AIRPORT AND AIR CARGO COMPLEX COMMISSIONERATE:
AIR INDIA SATS AIR FREIGHT TERMINAL:
2ND FLOOR: DEVANAHALLI: BENGALURU - 560300
Email ID: cusaccblr.tech@gov.in / commrapacc-cusblr@nic.in

PUBLIC NOTICE NO.11/2021, DATED:25.03.2021

DIN: 20210372MP000000BB32

Subject: Urgent measures to sensitise trade in light of proposed changes to Section 46 of the Customs Act, 1962 – Mandatory Filing of Advance Bill of Entry - Reg.

Attention of the Exporters, Importers, Customs Brokers and all other Stakeholders is invited to CBIC's Instruction No 05/2021 dated 24.03.2021, on above cited subject.

2.1 In the above context, the contents of the said CBIC's Instruction No 05/2021 dated 24.03.2021, are communicated herein under:

2.2 Reference is invited to the proposed amendments in Section 46 of the Customs Act, 1962 introduced through the Finance Bill, 2021 [clause 84 of the Bill].

2.3 Subject to passing of Finance Bill, 2021 by the Parliament of India, 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. 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.

2.4 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.

2.5 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. Therefore, it is of utmost importance that 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.

3. This Public Notice is issued to sensitize the trade and stake holder so as to avoid inconvenience and disruptions.

4. Board would issue a detailed clarificatory circular on the subject, once the Finance Bill, 2021 is enacted.

5. The above is brought to the notice of all the concerned. Difficulties, if any, may be brought to the notice of the Deputy Commissioner of Customs (PAG), Air Port and Air Cargo Complex Commissionerate, 1st Floor, Menzies Aviation Bobba Building, Devanahalli, Bengaluru, E-mail: commrapacc-cusblr@nic.in / tsk-acblr@gov.in, Landline No.080- 22001449, Mobile No. 9449909563.

(ASHOK)
PRINCIPAL COMMISSIONER

Copy submitted to:

The Chief Commissioner of Customs, Bengaluru Zone, C.R. Building, Bengaluru

Copy to: As per mailing list.