



सीमा शुल्क प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
हवाई अड्डा और एयर कार्गो कॉम्प्लेक्स / AIRPORT AND AIR CARGO COMPLEX
एयर इंडिया सैट्स एयर फ्रेट टर्मिनल / AIR INDIA SATS AIR FREIGHT STATION
देवनहल्ली, बेंगलूरु - 560 300 / Devanahalli, Bengaluru - 560 300

PUBLIC NOTICE NO.53/2020
DIN: 20201072MP0009L2236

Dated- 03/10/2020

Subject: Amending Circular 38/2016-Cus on Guidelines for Provisional Assessment under Section 18 of the Customs Act 1962- reg.

Attention of Importers, Exporters, Custom Brokers and all other stakeholders is invited to Board's Circular no. 38/2016-Customs, dated 22.08.2016 which provides guidelines regarding provisional assessment under section 18 of the Customs Act 1962 and Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (hereafter referred to as the CAROTAR, 2020) issued vide Notification No. 81/2020-Customs (N.T.) dated 21st August , 2020.

2. In order to align the Circular no. 38/2016-Customs dated 22.08.2016 with CAROTAR, 2020, the entries at Sl No. 1, 2, 5(a) and 5(c) of Table at paragraph 3 of the said Circular have been substituted with the entries as below, vide Board's Circular No. 42/2020 dt 29.09.2020.

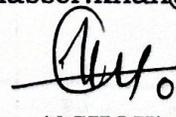
1	Imports by Authorised Economic Operators (AEO - T3)	0 % (including cases at Sl. No. 4 to 6b, except 5(a) and 5(c)).	In terms of Circular no.33/2016-Customs dated 22 nd July 2016, as amended.
2	Imports by Authorised Economic Operators (AEO - T1 and AEO - T2)	(a) 0% (in terms of Sl. No. 5 (b), 6(a) and 6(b) (2) (b) 50% (for AEO-T1) or 25% (for AEO-T2) of the	In terms of Circular no.33/2016-Customs dated 22 nd July 2016, as amended.

	(excluding importers mentioned at Sl. No. 3)	applicable ban k guarantee or cash deposit specified at Sl. No. 4, 6(b)(1).	
5 (a)	Cases related to determination of origin under FTAs based on the reasonable belief that the matter involves mis-declaration of origin.	100%	In terms of Rule 5 or Rule 6(1)(b) of CAROTAR, 2020 (notification no. 81/2020 dated 21.08.2020)
5 (c)	Cases related to verification of signatures and seals under FTAs	100%	In terms of Rule 6(1)(a) of CAROTAR, 2020 (notification no. 81/2020 dated 21.08.2020)

3. With the above amendments, all class of importers, including Authorised Economic Operators (AEO) are required to furnish 100% of differential duty as a security if provisional assessment is requested by the importer when inquiry is initiated in terms of rule 5 or when verification is initiated in terms of rule 6(1)(a) or 6(1)(b) of CAROTAR, 2020.

4. Action to be taken in terms of decisions conveyed in this public notice should be considered as Standing order for the purpose of Officers.

5. The above is brought to the notice of all the concerned. Difficulties, if any may be brought to the notice of Additional Commissioner, Technical Section, 080-27688251- E-mail:- nasser.khan@nic.in

 03/16/2020 .

(ASHOK)

PRINCIPAL COMMISSIONER

Issued from File C. No. VIII/48/97/2020 BACC Tech Pt File

Copy Submitted to:

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

Copy to:

- 1) All the ADCs/JCs/DCs/ACs, Airport & ACC Commissionerate, Bengaluru
- 2) Federation of Karnataka, Chamber of Commerce & Industry(FKCCI), No. 9996, Kempegowda Road, Gandhi Nagar Bengaluru

- 3) Bangalore Customs Brokers Agents Association, No. 71, Cargo Village, B Block
Bengaluru International Airport, Devanhalli, Bengaluru
- 4) Federation of Indian Export Organization (FIFO), 1st Floor VITC Building,
Kasturba Road Bengaluru
- 5) Bengaluru Customs Website
- 6) Notice Board
- 7) All Courier Agencies Operating at Bengaluru (through Courier Association)
- 8) All Airlines through association
- 9) All Custodians
- 10) Master file