



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸು ವಿಭಾಗ, ಕಂದಾಯ ಇಲಾಖೆ

ಭಾರತಸರ್ಕಾರ, ವित्तमंत्रालय, राजस्वविभाग  
Government of India, Ministry of Finance, Department of Revenue,  
ಆಯುಕ್ತರ ಕಛೇರಿ, ನಗರಸೀಮಾಸಂಕ,

ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ವೀನ್ಸ್‌ರಸ್ತೆ, ಬೆಂಗಳೂರು  
सीमाशुल्कआयुक्तकाकार्यालय, बेंगलूरु सिटी सीमाशुल्कआयुक्तालय, पी.बी.सं 5400, बेंगलूरु  
Office of the Commissioner of Customs, City Customs Commissionerate,  
P.B. No. 5400, C.R. Building, Queen's Road, Bengaluru – 560 001

Date - 06.10.2020

**PUBLIC NOTICE NO:52/2020**  
(DIN-20201072MR00001YF383)

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

Attention is invited to the CBIC Circular No.42/2020-Customs dated 29.09.2020 on the above subject.

2. Vide above circular the Guidelines for Provisional Assessment under Section 18 of the Customs Act, 1962 and Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020) issued by the earlier Circular No.38/2016-Customs dated 22.08.2016 were amended. Above Changes are brought to the notice of all concerned for information and necessary compliance.

3. Action required to be taken in terms of Policy Conditions mentioned in this Public Notice shall be considered as Standing Order for officers.

4. Any difficulties in implementation of the above may be brought to the notice of the Joint Commissioner of Customs, ICD Whitefield, Bengaluru.

**(BASWARAJ NALEGAVE)**  
**COMMISSIONER**

To

All the Concerned (As per mailing list)

Copy to:-

- 1.The Joint Commissioner of Customs, ICD Whitefield, Bengaluru.
- 2.Customs Website.