


WEBSITE:	<a href="http://www.customsmangalore.gov.in">www.customsmangalore.gov.in</a>		Phone No:	0824-2408164
E-Mail ID:	commr-cusmnglr@nic.in		Fax No:	0824-2407100
<b>सीमाशुल्कआयुक् त्त्रकार्यालय</b> <b>नवसीमाशुल्कभवन, पणंबूर, मंगलूर-५७५०१०</b> <b>OFFICE OF THE COMMISSIONER OF CUSTOMS</b> <b>NEW CUSTOM HOUSE, PANAMBUR, MANGALURU - 575 010</b>				
मिस/C.No.S-26/01/2020 Cus Tech			दिनांक/Date:26.03.2021	

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**PUBLIC NOTICE NO.13/2021**

**Sub: Proposed changes to Section 46 of the Customs Act, 1962-reg.**

Kind attention of all the importers, exporters, Customs Brokers and all other stakeholders 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. 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.

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.

5. CBIC would shortly issue a detailed clarificatory circular on the subject, once the Finance Bill, 2021 is enacted. Importers /Exporters/Trade are advised to make use of this facility. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff. In case of any difficulty, the specific issue may be brought to the notice of JC, of Shri Joannes George, Joint Commissioner of Customs, New Customs House, Panambur, Mangaluru (Mobile No.9747872349).

(इमामुद्दिन अहमद/IMAMUDDIN AHMAD)  
आयुक्त, सीमा शुल्क / COMMISSIONER OF CUSTOMS  
मंगलूर /MANGALURU

All concerned (as per mailing list)

Copy submitted to: The Chief Commissioner of Customs, Bengaluru Zone for information.