



सीमा शुल्क आयुक्त का कार्यालय

नव सीमा शुल्क भवन, पणंबूर, मंगलूर-५७५०१०

OFFICE OF THE COMMISSIONER OF CUSTOMS

NEW CUSTOMS HOUSE, PANAMBUR, MANGALURU – 575 010

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F.No. GEN/EDI/Misc/426/2022-SYS-O/O-COMMR-CUS-
MANGALURU

As e-signed

STANDING INSTRUCTION No. 02/2024

Attention of all the officers and staff of Mangaluru Customs Commissionerate is drawn to CBIC Instruction No. 12/2017- Customs dated 31st August 2017, wherein the problems faced by the importers due to instability of ICEGATE was discussed. Many a time, importers have not been able to file Bill of Entry for clearance of imported goods within stipulated time period due to certain technical issues related to ICEGATE connectivity, server etc. It was also brought to the notice of the Board that there were instances when even after filing a Bill of Entry within the prescribed time period, it is subjected to payment of charges for late filing as its number is not generated within the free period, prescribed under Section 46 of the Customs Act, 1962. It was clarified by the Board that importers should not be penalized for delay due to any system related fault. In this regard, Section 46 of the Customs Act, 1962 provides that payment of charges for late presentation of the Bill of Entry is subject to existence of sufficient cause to the satisfaction of proper officer. The proper officer in this regard is Additional/Joint Commissioner of Customs, as provided in Notification No. 40/2012-Cus(NT) dated 02.05.2012 and hence, the jurisdictional Additional/Joint Commissioners of Customs were advised to judiciously exercise power conferred on them to ensure that the trade and stakeholders particularly diplomatic community were not put to undue hardship and necessary relief, as applicable, may be provided to the importers in bonafide cases.

2. However, Board vide letter F. No. 450/93/2024-Cus.IV dated 11.06.2024 has communicated that IT Audit of Indian Customs Electronic Data Interchange System (ICES) 1.5: Report No. 14 of 2023, indicated that there have been instances where the reasons for waiver of late fee are not

being appropriately recorded in the system and again directed that all the officers are to be suitably sensitized to ensure that, while granting waiver of Late fee, the reasons for extending such waiver may be recorded descriptively in the systems.

3. The Proper Officer and all the officers /supervisory officers are directed to ensure that the instructions as above should be strictly adhered to without fail.

पी.विनीता सेखर /P. VINITHA SEKHAR
आयुक्त/COMMISSIONER

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

Copy to;

1. The Additional Commissioner of Customs, Mangaluru.
2. The Deputy/Assistant Commissioners of Customs, Custom House, Mangalore/Airport/Old port/ Karwar.
3. All the Executive officers of NCH/Docks/Old Port/ACC/Karwar.
4. The Superintendent of Customs(EDI) for forwarding to City Customs, Bengaluru for uploading in Customs website, Mangalore Commissionerate.