



सीमाशुल्क आयुक्त (आयात) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),
जन संपर्क अनुभाग, हवाई माल संकुल सहार, अंधेरी (पूर्व), मुंबई- ४००
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F.No. S/3-Misc-PRO-13/2018-19/ACC(I)

Date:31.03.2020

PUBLIC NOTICE NO. 55/2020

DIN-202003790A00004Q2C3F

Sub:- Separate option to waive Late Filing Charges-reg.

Attention of all the Importers, Custom Brokers, Shipping Lines/Agents, Logistics Service Providers and all other Stakeholders is invited to the provisions of the Section 46(3) of the Customs Act, 1962 which prescribes the time limit within which a Bill of Entry should be filed after the arrival of the goods. Further second proviso to Section 46(3) provides for the fee to be charged on delayed filing of the Bill of Entry.

2). Board, however, vide Notification No. 40/2012-Customs dated 02.05.2012 has designated proper officer of Customs to waive such late fee charges.


3). At present, the late fee can be waived only from the Bill of Entry assessment screen by the Appraiser or the Assistant Commissioner of Customs. In case of RMS facilitated Bills of Entry, if the waiver is to be given, the Bill of Entry has to be recalled for reassessment for removing/reducing the late fee charges.

4). Now, a separate option has been provided in the ACL menu of ICES for "Waiver of Late filing Charges" to de-link it with assessment. This would remove the necessity for reassessment of the Bill of Entry wherever the charges are to be waived. The officer having ACL role can use this option to waive the charges any time before duty payment after taking due approval from the designated proper officer even without recalling the Bill of Entry. The trade is advised to avail this facility and can approach the Group DC/AC for waiver of late fee charges through ACL role.

5). All trade associations/members of Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.

6). Difficulties, if any, may be brought to the notice of the ADC/JC, Import or AC/DC PRO(Import), ACC, Sahar, Zone-III

7). For the departmental officers, this may be treated as Standing Order.


(Vinayak Azaad),
31/03/2020

Commissioner of Customs (Import),
Air Cargo Complex, Sahar,
Mumbai Customs Zone-III

Copy to:

1. The Chief Commissioner of Customs, Mumbai Customs, Zone-III.
2. The Commissioner of Customs, Import, Mumbai Customs, Zone-III.
3. The all Additional/Joint Commissioner of Customs, ACC,
4. The all Deputy/Asst. Commissioner of Customs, ACC
5. All the sections/ Group, Audit of ACC, Import Commissionerate.
6. AC/DC EDI for uploading the PN on ACC's Official website immediately.