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Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)

Notification
No. 36 /2018-Customs (N.T.)

New Delhi, the 11th May, 2018

G.S.R. (E).- ln exercise of the powers conferred by section 157 read with sections 46 and 47 of the Customs Act, 1962 (52 of 1962) and in supersession of the Bill of Entry (Electronic Integrated Declaration) Regulations, 2011, except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

**1. Short title, extent and commencement. -**

(1) These regulations may be called the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018.
(2) They shall apply to the import of goods through all customs stations where the Indian Customs Electronic Data Interchange System is in operation.
(3) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions.-**

(1) In these regulations, unless the context otherwise requires, -

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "authorised person" means an importer or a person authorised by him who has a valid licence under the Customs Brokers Licensing Regulations, 2013 or any other regulation dealing with the similar matters and it also includes an employee of the Customs broker who has been issued a photo identity card in Form G under the Customs Brokers Licensing Regulations, 2013 or any other regulation dealing with the similar matters;

(c) "bill of entry" means electronic integrated declaration accepted and a unique number generated and assigned to that particular bill of entry by the Indian Customs Electronic Data Interchange System, and includes its electronic records or print-outs;

**Explanation.**- For the purposes of this clause, the electronic record shall have the meaning assigned to it as in the Information Technology Act, 2000 (21 of 2000);

(d) "electronic integrated declaration" means particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System;

(e) "ICEGATE" means the customs automated system of Central Board of Indirect Taxes and Customs;

(f) "service centre" means the place specified by the Principal Commissioner or the Commissioner of Customs, as the case may be, where the data entry of an electronic integrated declaration, is carried out;

(g) "supporting documents" means the documents in the electronic form or otherwise, which are relevant to the assessment of the imported goods under sections 17 and 46 of the Act.

(2) The words and expressions used and not defined herein but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning as assigned to them in the said Act.

3. The authorised person shall enter the electronic integrated declaration and the supporting documents himself by affixing his digital signature and enter them on the Customs Automated System and he may also get the electronic integrated declaration made on the customs automated system along with the supporting documents by availing the services at the service centre.

**Explanation.-** For the purposes of this regulation, the words "digital signature" shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of2000);

4. (1) The authorised person shall file the bill of entry before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing.

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(2) The bill of entry shall be deemed to have been filed and self-assessment completed when after entry of the electronic integrated declaration on the customs automated system or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration and the self-assessed copy of the Bill of Entry may be electronically transmitted to the authorised person or printed out at the service centre.

(3) Where the bill of entry is not filed within the time specified in sub-regulation (1) and the proper officer of Customs is satisfied that there was no sufficient cause for such delay, the importer shall be liable to pay charges for late presentation of the bill of entry at the rate of rupees five thousand per day for the initial three days of default and at the rate of rupees ten thousand per day for each day of default thereafter:

Provided that where the proper officer is satisfied with the reasons of delay, he may waive off the charges referred to in the second proviso to sub-section (3) of section 46 of the Customs Act, 1962 (52 of 1962).

(4) The late presentation charges referred to in sub-regulation (3) above in respect of any bill of entry shall not exceed the duty payable in respect of that particular bill of entry.

Provided that where the duty or any other charges in respect of any bill of entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed fifty thousand rupees.

5. After the completion of the assessment, an order permitting clearance under sub-section (1) of section 47or section 68, as the case may be, shall be made, after examination of the imported goods if so required and the order under regulation 5 may be recorded on the customs automated system and conveyed electronically to the authorised person, the custodian, and to any other person (s) designated by the authorised person.

6. The authorised person shall retain, for a period of 5 years from the date of presentation of the bill of entry, the assessed copy of the bill of entry, digital or otherwise, and all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs in connection with any action or proceedings under the Act or under any other law for the time being in force.

7. An authenticated copy of bill of entry may be generated at the request of the authorised person if possession of the said copy is required by him for compliance of provisions of law for the time being in force.

8. Any authorised person who contravenes any provision of these regulations or who fails to comply with any provisions of these regulations shall be liable to a penalty which may extend to fifty thousand rupees.

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