Bill of Entry (Electronic Declaration) Regulations, 1995

Notification No. 62/95-Cus. (N.T.), dated 5-10-1995.

In exercise of the powers conferred by section 157, read with section 46, of the Customs Act, 1962 (52 of 1962), the Central Board of Excise 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 Declaration) Regulations, 1995.
(2) They shall extend to goods imported by air at the Delhi Airport.
(3) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.-

In these regulations, unless the context otherwise requires, -

(a) "authorised person" means, -

(i) a Custom House Agent who holds a permanent licence under the Custom House Agents Licensing Regulations, 1984 and is authorised by the Commissioner of Customs with a user identification; or

(ii) an importer who holds a valid Import Export Code Number and is specially authorised by the Commissioner of Customs with a user identification for the purpose of obtaining clearance of goods imported by him;

(b) "bill of entry" means the electronic declaration accepted and assigned with a number by the Customs Computer System for further processing;

(c) "Commissioner of Customs" means the Commissioner of Customs, Delhi;

(d) "electronic declaration" means the declaration of the particulars relating to the imported goods, lodged in the Customs Computer System, through the data-entry facility provided at the service centre or the data communication networking facility provided by the National Informatics Centre, from the authorised person"s computer;

(e) "operator" means the person authorised by the Commissioner of Customs to receive Cargo Declaration from the authorised person at the service centre for making data entry;

(f) "service centre" means the place specified by the Commissioner of Customs where data entry, for the purpose of lodgement of declaration or submission of any information, is carried out.

3. The authorised person shall furnish for the purpose of clearance of the imported goods a cargo declaration, in the format set out in Appendix *"A"* to these regulations and such other information as may be necessary for preparing an electronic declaration of the bill of entry, at the service centre.

4. The cargo declaration with necessary supporting information shall be received by the operator at the service centre from 9.30 a.m. to 4.30 p.m. on all working days. Any declaration received after 4.30 p.m. shall be deemed to be received on the next working day:

Provided that where the operator is not in a position to complete the data entry work in relation to a declaration received within the time stipulated, upto 5.30 p.m. on the date the declaration is submitted to the service centre, on account of invalid or incomplete information, the declaration shall be deemed to have been not presented on that day:

Provided further that where the Commissioner of Customs considers it necessary, he may alter the time for receipt of data entry on a particular day or in general.

5. Data entry shall be deemed to be complete when the option to lodge the electronic declaration in the Customs Computer System is exercised and the declaration is accepted by the System.

6. Where the authorised person lodges the declaration from his premises using the data communication networking facility provided by the National Informatics Centre before 5.30 p.m. on any working day or the time as may be specified by the Commissioner of Customs, the declaration shall be deemed to be presented on that day provided that the electronic declaration is received by the Customs Computer System before the aforesaid time.

7. The proper officer of Customs shall complete the assessment, in relation to the goods covered by the bill of entry, by using the Computer System.

8. The authorised person shall, after the completion of assessment of the bill of entry, obtain three copies of the print-out of the assessed bill of entry from the service centre or from his premises, as the case may be. Such person shall sign such copies of print-out, indicating his name and designation at the space provided for the purpose affirming the truth of the contents recorded on the assessed bill of entry. He shall thereafter present the

same alongwith copies of challans evidencing payment of duty and other supporting import documents, in original, relating to the goods referred to in the bill of entry, for the examination of the said goods by the proper officer and for the issue of the order permitting clearance of the said goods for home consumption or warehousing.

9. Where the proper officer decides to complete the assessment of a bill of entry after examination of the goods declared therein, the authorised person shall, on so directed by the proper officer, submit to the proper officer a duly signed print-out of the unassessed bill of entry, affirming the truth of the contents of the said bill of entry, alongwith the supporting import documents, in original, for examination of the goods covered in the bill of entry. The proper officer shall, after such examination, affix his signature and stamp on all the documents and return to the authorised person. As and when the assessment of the bill of entry is completed, the authorised person shall obtain a print-out of the assessed bill of entry and after deposit of duty at the specified Bank, present the same alongwith all the relevant original documents as specified by the Commissioner of Customs to the proper officer for the purpose of issue of the order permitting clearance under section 47 of the Customs Act, 1962.

10. The authorised person shall obtain a declaration from the importer affirming the truth of the contents of documents relating to the imported goods sought to be cleared, in duplicate, and shall present one copy in original to the proper officer at the time of submission of bill of entry and shall retain one copy with him for his records.

11. The original print-out of the bill of entry shall be retained by the proper officer and the duplicate and the triplicate print-out shall be returned to the importer.

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