[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India

Ministry of Finance

Department of Revenue

(Central Board of Excise and Customs)

Notification

No. 26/2017-Customs (N.T.)

New Delhi, the 31st March, 2017

G.S.R (E). -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 further to amend the Bill of Entry(Electronic Integrated Declaration) Regulations, 2011, namely:-

1. (1) These regulations may be called the Bill of Entry (Electronic Integrated Declaration) Amendment Regulations, 2017.

   (2)They shall come into force on the date of their publication in the Official Gazette.

2. In the Bill of Entry(Electronic Integrated Declaration) Regulations,2011, the following regulation, regulation 4, shall be substituted, namely:-

   "Regulation 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.

   (2) The bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic integrated declaration in the Indian Customs Electronic Data Interchange System either through ICEGATE 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.

   (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:

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*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) No charges for late presentation of Bill of Entry shall be liable to be paid where the entry inwards or arrival of cargo, as the case may be, has taken place before the date on which the Finance Bill, 2017 receives the assent of the President."

[**F.No.450/32/2016-Cus IV**]

(Shaifali G. Singh)
Under Secretary to the Government of India

Note:- The Principal regulation was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i) vide notification number G.S.R.838(E), dated the 25th November,2011 and last amended vide notification number 45/2016- Cus(N.T.) dated 01.04.2016.

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