

To,

All the Members of Plexconcil

Dear Sir / Madam,

Subject : Regarding Clarifications on the legislative changes in Section 46 of Customs Act, 1962

Ref. No. : Circular No.08 /2021-Customs dated 29th of March, 2021

We wish to inform you that Central Board of Indirect Taxes and Customs has issued circular regarding clarifications on the legislative changes in Section 46 of Customs Act, 1962 introduced through the Finance Act, 2021.

These changes facilitate pre-arrival processing and assessment of Bills of Entry (BE) by mandating their advance filing thus leading to significant decrease in the Customs clearance time. The amended Section 46 requires an importer to file a BE before the end of the day (including holidays) preceding the day of arrival of the vessel/aircraft/vehicle carrying the imported goods at a Customs port/station at which such goods are to be cleared for home consumption or warehousing. However, Board is empowered to prescribe different time limits for such filing in certain cases, but by not later than the end of the day of arrival of the vessel/aircraft/vehicle at the Customs port/station.

Changes in Section 46

With a view to facilitate the importers, Board has amended the Bill of Entry (Electronic Integrated Declaration) Regulations, 2018 by issue of Notification No.34/2021-Customs (N.T.), dated 29.03.2021 thereby prescribing different time-limits for filing BE in respect of goods imported by various modes of transport. ***It may be noted that, the existing provision that a BE may be presented upto 30 days prior to the expected arrival of the aircraft or vessel or vehicle carrying the imported goods continues. Thus, with certain exceptions, as notified, the BE can now be filed anytime from 30 days prior to the expected arrival of the aircraft or vessel or vehicle upto the end of day preceding the day of such arrival.*** Similarly, changes have been carried out in the Bill of Entry (Forms) Regulations, 1976 vide Notification No.35/2021-Customs (N.T.) dated 29.03.2021 in case of manual filing of BEs.

For clarification of the importers and trade, the changes that have been made effective vide the above stated notification dated 29.03.2021 are as follows :-

S. No.	Customs Station	Bill of Entry is Required to be Filed Latest by End of the Day of Arrival of the Vessel/Aircraft/Vehicle	Bill of Entry is Required to be Filed Latest by the End of Day Preceding the Day of Arrival of the Vessel/ Aircraft /Vehicle
1	2	3	4
1	Sea Port	Imports consigned from following countries viz. 1. Bangladesh 2. Maldives 3. Myanmar 4. Pakistan 5. Sri Lanka	Imports consigned from all countries other than those mentioned in column (3)
2	Airport	All imports	None
3	Land Customs Station (LCS)	All imports	None
4	Inland Container Depot (ICD)	None	All Imports

The importers are encouraged to file the BE well in advance and definitely by the above-mentioned timelines. In accordance with the said Section 46 read with the said Regulations, a BE that is filed after the above timelines shall attract late charges. Similarly, relevant dates for determining the late charges as clarified earlier by Circular No. 12/2017-Customs, dated 31st March, 2017 for different types of Customs Stations remains unchanged i.e., Entry Inwards for the Seaport and Date of Arrival at the Airport, ICDs/Air Freight Stations and Land Customs Stations.

In respect of import goods arriving at seaports, consigned country (refer column 3 of the [sl.no](#) 1 of above table) refers to the country where the goods have been consigned by the exporter of the goods by way of Bill of Lading (HAWB/HBL, or MAWB/MBL, as the case may be). The same is already being mentioned as the country of consignment in the Bill of Entry. To illustrate, in respect of the goods consigned from Sri Lanka by the Sri Lanka exporter, Bill of Entry is to be filed latest by the end of the day of the arrival, whereas in respect of the goods consigned from let us say, Hong Kong, but merely transhipped through Sri Lanka, Bill of Entry is required to be filed latest by the end of day preceding the day of the arrival of the vessel.

Removal of the need for MBL/MAWB in Advance BE :

CBIC has decided to do away with the requirement of MBL/MAWB for the filing of advance BE. Only the reference to House Bill of Lading (HBL)/ House Airway Bill (HAWB) would be sufficient at the time of advance filing. Thus, an importer can now file the advance BE on the strength of either a MBL/MAWB or the HBL/HAWB or both.

Further, to regularize the BE filed in advance with the Arrival Manifest (IGM) when a BE has been filed only with the HBL/HAWB (and not MBL/MAWB), it is proposed to enable an option in ICEGATE for the importer to subsequently update the MBL/MAWB in the BE. This amendment to the already filed BE would be auto approved in the Customs Automated System without the need for approval of a Customs officer. An automated approval by the Customs Automated System is supported by section 149 of the Customs Act, 1962 amended vide Finance Act, 2021. *Since all such amendments would be auto approved by the Customs Automated System, these would not be subject to levy of fees under the Levy of Fees (Customs Documents) Regulations, 1970.*

Circular is available for reference on the below link

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-08-2021.pdf>

We request all members to take note of above changes while filling Bill of Entry.

Best regards

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**Plexconcil
Mumbai**