

Ref.Plexh/Cir/020

10.05.2021

To,
All the Members of Plexconcil

Dear Sir / Madam,

Subject : Regarding restoring the facility under Circular No. 17/2020 dated 03.04.2020 namely, Measure to facilitate trade during the lockdown period- section 143AA of the Customs Act, 1962

We wish to inform you that the Central Board of Indirect Taxes & Customs (CBIC) has issued Circular No. 09/2021-Customs dated 8th May, 2021 regarding Restoring the facility under Circular No.17/2020-Cus., dated 03.04.2020 namely, 'Measure to facilitate trade during the lockdown period- section 143AA of the Customs Act, 1962'- reg.

We understand that CBIC has received representations from trade citing difficulties faced in the ongoing lockdown/constraints imposed in different regions of India due to resurgence of COVID-19 pandemic with a request to accept undertaking in lieu of bond required in certain cases of Customs clearance, as was earlier done through Circular No.17/2020-Cus., dated 03.04.2020 (<https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-17-2020.pdf>)

Taking cognizance of the issues faced by the trade/industry and the importance of facilitating the Customs clearance process, CBIC has decided to restore the facility of acceptance of an undertaking in lieu of bond by Customs formations from the date of issue of this Circular till 30.06.2021.

Importers/Exporters availing this facility shall ensure that the undertaking furnished in lieu of bond is duly replaced with a proper bond by 15.07.2021. *The terms and conditions underlined in Circular No.17/2020-Cus., dated 03.04.2020 as amended by Circular No. 21/2020-Cus., dated 21.04.2020 (<https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-21-2020.pdf>) remain the same.*

Members are requested to take note of above and do the needful, if applicable.

The said CBIC circular is available for reference on below link-
<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2021/Circular-No-09-2021.pdf>

Best regards

Bharti Parave
Asst. Director - Trade & Policy

**Plexconcil
Mumbai**