Ref. No.: Plexh/Cir/ 576		03/10/2025				
To, All Members of Plexconcil/ COA Members						
Dear Sir/Madam,						
Subject: Customs (Finalisation of Provisional A entry/Shipping Bill	Assessment)	Regulations,	2025	for	Bill	of
This is to inform you that the Central Board of Indirect (Finalisation of Provisional Assessment) Regulation 2018.		` '				
This new Regulation will be applicable to Bill of Entry of The Regulation contains provisions on the following as Bill of Entry or Shipping Bill:		•		•		

- > Time-limit and manner of submission of documents
- > Time-limit to conclude enquiry
- Payment of Duty
- > Manner of finalisation of provisional assessment
- > Extension of time-limit
- Penalty

The new Regulation requires the proper officer of Customs to pass Speaking Order in cases where the final assessment is contrary to the provisional assessment.

The details of the new Regulation can be accessed from:

https://taxinformation.cbic.gov.in/view-pdf/1010429/ENG/Notifications

We advise all members to take note of this new Regulation and comply with the same.

Best regards

Bharti Parave

Dy Director (Trade & Policy)

Plexconcil