



सीमा शुल्क के प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
हैदराबाद सीमा शुल्क आयुक्तालय, जीएमटी भवन, एल बी स्टेडियम रोड
HYDERABAD CUSTOMS COMMISSIONERATE, GST BHAVAN, 7th FLOOR, L.B.STADIUM ROAD,
बशीरबाग, हैदराबाद 004 500 -BASHEER BAGH, HYDERABAD - 500 004

DIN : 20210356MD000000CA92

PUBLIC NOTICE NO: 08/2021 dated 25.03.2021

Subject: Proposed Changes to Section-46 of the Customs Act, 1962.

Reference is invited to the Central Board of Indirect Taxes & Customs (CBIC/Board) Instruction No. 05/2021-Customs dated 24.03.2021 on the above mentioned subject. The Instruction is available in the CBIC website vide URL:- <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-instructions/cs-instructions-2021/cs-ins-05-2021.pdf>

2. The above-mentioned Board Instruction emphasizes the urgent measures to sensitize trade in the light of proposed changes to Section 46 of the Customs Act, 1962.

3. Subject to passing of Finance Bill, 2021 by the Parliament of India, these changes in Section 46 would 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 would require **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.

4. The proposed amendments in Section 46 also empower the Board to prescribe **different time limits for filing of BE in certain cases, but not later than the end of the day** of arrival of the vessel/aircraft/vehicle at the Customs port/station. Trade has represented for a relaxation so as to prescribe a different time line for filing of Bills of Entry in respect of imports at Land Customs Stations and airports, imports consigned from neighboring countries, which arrive by short-haul vessels citing practical difficulties that may arise in filing of the BE before the end of the day (including holiday) preceding the day of arrival of the vessel/aircraft/vehicle carrying the imported goods at a Customs port/station. Board is considering the same. However, any relaxation that is found merited can be notified only after the proposed amendment to Section 46 comes into effect.

5. It may be noted that the aforementioned changes would be a distinct departure from the present legal provision that allows the filing of a BE even after the arrival of the vessel/aircraft/vehicle. Therefore, **all the trade/Customs Brokers/stakeholders are required to be ready for the proposed change**, which would come into force shortly with the enactment of the Finance Bill, 2021.

6. A detailed clarificatory Circular will be issued by the Central Board of Indirect Taxes post the enactment of the Finance Bill, 2021.


(G. SREENIVASA RAO) 25.3.2021
COMMISSIONER

Copy submitted to:

The Chief Commissioner of Customs & CGST, Hyderabad Zone.

Copy to:

1. All the ADCs/JCs/DCs/ACs, Airport & ACC/ICD Sanathnagar/ICD Thimmapur, EPD, FPO
Customs Commissionerate, Hyderabad
2. As per Distribution List.
3. Notice Board.