



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

DIN : 20210356MD000000F6E5

PUBLIC NOTICE NO: 12/2021 dated 29.03.2021


**Subject: Filing of Advance Bill of Entry under Section 46 of Customs Act, 1962  
(amended vide Finance Act 2021)**

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Reference is invited to legislative changes in Section 46 of the Customs Act, 1962 introduced through the Finance Act, 2021 and the Board Circular No. 08/2021-Customs dated 29.03.2021 and Board Instruction No. 05/2021-Cutoms dated 24.03.2021 issued in this regard. The amended section requires the importers to file Bills of Entry before the end of the day (including holidays) preceding the day of arrival at a Customs port/station at which such goods are to be cleared for home consumption or warehousing. Board has prescribed different timelimits for filing Bills of Entry in respect of goods imported by various modes of transport as tabulated in para 2.1 of the above Circular. Accordingly, the changes have been enabled in the Customs EDI System and the late filing fee will be imposed by the System as per the new provisions and in consonance with the aforesaid timelines listed in the Board's Circular.

2. Further, vide the above Board Circular, it has also been decided to do away with the requirement of Master Bill of Lading (i.e. MBL) during the filing of advance Bill of Entry. Only the reference to House Bill of Lading (i.e. HBL) would be sufficient at the time of advance filing if the MBL details are not available at that point in time while filing the Bill of Entry in advance as per the above provisions. The said provision has been enabled in the System. Accordingly, while filing Bill of Entry declaration in the system where MBL is not available, MAWB/BL No. shall be declared as **NOMBL** (in case of sea) or **NOMAWB** (in case of air), as the case may be. However, in such cases, the HBL details will necessarily have to be declared during the BE filing. Further, to ease the regularization with Arrival Manifest, Importer would have the option to update the Master Bill of Lading in the Bill of Entry at any point in time later to regularize/link the BE with Arrival Manifest through a simple online amendment process. For this, importer/customs broker can file a BE amendment of the IGM details with amend code as **A\_PBEIGM**. The mandatory details to be furnished in the IGM table while filing this amendment are enclosed as **Annexure A** to this Advisory. The said amendment would be auto approved in the Customs automated system without the need for approval of a Customs officer and would not be subject to levy of any late fees. It may be noted that this facility can be used only to amend the MBL/MAWB No. in a prior/advance BE where it was initially given as NOMBL or NOMAWB.

3. The above changes would be implemented in the System w.e.f. 30.03.2021.

  
(G. SREENIVASA RAO) 29.3.2021  
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.

### Annexure A

Message ID	CACHI01 (Part 15/25)
Message Description	IGM
From	Customs House Agent/ Importer
To	Customs
Segment Tag	<TABLE>IGMS

Sr. No.	Field Description	pbe_amend
1	Message type	A
2	Custom House Code	K
3	User Job No.	X
4	User Job Date	X
5	BE Number	K
6	BE Date	K
7	IGM No.	M
8	IGM Date	M
9	Inward Date	X
10	Gateway IGM Number	O
11	Gateway IGM date	O
12	Gateway Port Code	O
13	MAWB/BL No	M
14	MAWB/BL Date	M
15	HAWB/HBL No	K
16	HAWB/HBL Date	O
17	Total No. Of Packages	X
18	Gross Weight	X
19	Unit Quantity Code	X
20	Package Code	X
21	Marks And Numbers 1	X
22	Marks And Numbers 2	X
23	Marks And Numbers 3	X

  
 (G. SREENIVASA RAO) 29.3.2021  
 COMMISSIONER