

ICES Advisory 08/2020 - Separate option to waive Late filing Charges

Dear all,

Section 46(3) of the Customs Act 1962 prescribes the time limit in which a Bill of Entry should be filed after the arrival of the goods and second proviso to the above section provides for the fee to be charged on delayed filing of the Bill of Entry. However, Board vide amendment to notification 40/2012-Customs dated 02.05.2012 has designated proper officer of Customs to waive the late fee charges.

2. At present, the late fee can be waived only from the BE assessment screen by the appraiser or the AC. In case of RMS facilitated BEs, if the waiver is to be given, the BE has to be recalled for reassessment for removing/reducing the late fee charge.

3. A separate option is now being provided in the ACL menu for "Waiver of Late filing Charges" to de-link it with assessment. This would remove the necessity for reassessment of the Bill of Entry wherever the charges are to be waived. The officer having ACL role can use this option to waive the charges any time before duty payment after taking due approval from the designated proper officer. This will be even more beneficial in the planned regime of virtual/faceless assessment where while the BE may get assessed at some other port, the late charges can still be waived by the officer at the port of import.

4. Officers in your Commissionerate may be guided suitably on this new provision.

Regards,

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