

Regulations relating to Amendment of Documents under Section 149 of the Customs Act, 1962-reg.

For the purpose of amending the timeline for amendment of import documents under Section 149 of the Customs Act, 1962, as such was provided in the case of exports, there has been a need arisen for specifying the said timelines for amendment in import documents through a new regulation.

There are already enabling provisions in the statute, i.e., Section 149 of the Customs Act, 1962 for framing the said Regulations as ‘in such form and manner, within such time, subject to such restrictions and conditions, as may be prescribed’.

Hence, the following draft regulations have been framed, which are given on the next page:

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. /2024-Customs (N.T.)

New Delhi, dated the.....

G.S.R. (E). - In exercise of the powers conferred by section 157, read with section 149 of the Customs Act, 1962 (52 of 1962), the Board, hereby makes the following regulations, namely:

1. Short title and commencement:

(1) These regulations may be called the Bill of Entry (Post Import Amendment) Regulations, 2024.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Scope:

These regulations shall apply to the bill of entries where the amendment is to be made under Section 149 of the Customs Act, 1962.

3. Manner & Time-limit for applying for post import amendment of Bill of Entry:

(1) The application for applying for post import amendment of Bill of Entry shall be filed in writing within a period of one year from the date of order for clearance of goods under sub-section (1) Section 47 and Section 68 of the Customs Act, 1962, as the case may be:

PROVIDED that the jurisdictional Commissioner of Customs, having regard to the circumstances under which the exporter was prevented from applying within the said period of one year, may consider and decide, for reasons to be recorded in writing, to extend the aforesaid period of one year by a further period of six months:

PROVIDED FURTHER that the jurisdictional Chief Commissioner of Customs having regard to the circumstances under which the exporter was prevented from applying within the said period of one year and six months, may consider and decide, for reasons to be recorded in writing, to extend the said period of one year and six months by a further period of six months.

(2) For the purpose of computing the period of one year under sub-regulation (1) the period, during which stay was granted by an order of a court or tribunal, shall be excluded.

(3) The jurisdictional Proper Officer of Customs, may authorize the post import amendment of Bill of Entry, subject to the conditions and restrictions provided in regulation 4 and the following, namely:

(a) the documentary evidence shall be in existence at the time the goods were cleared or deposited in warehouse, as the case may be;

(b) on payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970.

(4) Subject to the provision of sub-regulation (1), the jurisdictional Proper Officer of Custom shall, where it is possible so to do, decide every application for post import amendment of Bill of Entry, within a period of thirty days from the date on which it is filed.

4. Conditions and restrictions for post import amendment of Bill of Entry:

(1) The post import amendment of Bill of Entry shall be subject to the following conditions and restrictions, namely:

(a) no contravention has been noticed or investigation initiated against the importer under the Act or any other law, for the time being in force, in respect of such imports;

(b) the post import amendment of Bill of Entry does not amount to re-assessment under Customs Act, 1962;

5. Power to relax:

The Board shall exercise the power to relax the time limit beyond that specified in the regulation.

[F. No. 450/78/2024-Cus IV]

(Dhananjay Singh)

Under Secretary to the Government of India