



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमा शुल्क भवन, मर्मगोआ, गोवा CUSTOMS HOUSE, MARMAGOA, GOA 403 803
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Public Notice No. 23 /2019

Late fee charge is leviable under Section 46(3) of the Customs Act 1962, for filing of the Bills of Entry beyond the specified time. As per para 4 (4) of Notification 36/2018 dated 11.05.2018 the late presentation charges in respect of any Bill of Entry shall not exceed the duty payable in respect of that particular Bill of Entry and where the duty or any other charges in respect of any Bill of Entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed Fifty Thousand Rupees.

2. The current practice in such matter is that every request for waiver of late charge is put up to the ADC/JC of the concerned group for decision. This practice reportedly takes time and adversely affects the dwell time. Representations have also been received from the Trade in this regard.

3. In order to expedite the clearance of goods and as a trade facilitation measure, it is hereby directed that the Assistant/Deputy Commissioner of the concerned Group will process all such requests for waiver whether in full or in part. The respective AC/DC shall put up a consolidated weekly report of all such Bills of Entry in the attached format to the concerned Joint/Additional Commissioners on every Monday forenoon for Ex-post facto approval.

4. All cases where the importer contests the decision of the Group Deputy/Assistant Commissioner shall continue to be submitted individually to the respective Joint/Additional Commissioner.

5. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the Deputy Commissioner of Customs, Appraising Main (Import).

F.No. S/14-132/2018 (I&E)
Dated: 19.11.2019


(V. SOUNDARARAJAN)
COMMISSIONER OF CUSTOMS, GOA

- Copy to: 1) Assistant/Deputy Commissioner of Customs (Group) Customs House, Marmagoa
2) Assistant/Deputy Commissioner of Customs (Tech.) Customs House, Marmagoa
3) Notice Board
4) The Goa Customs Brokers Association, Customs House, Marmagoa.

Copy submitted to: The Chief Commissioner, CGST & Customs, Pune Zone, for kind information.