

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise and Customs)

**Notification**  
**No. 27/2017-Customs (N.T.)**

**New Delhi, the 31<sup>st</sup> March, 2017**

G.S.R (E). -In exercise of the powers conferred by section 157 read with section 46 of the Customs Act, 1962(52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations further to amend the Bill of Entry(Forms) Regulations, 1976, namely:-

- 1.(1) These regulations may be called the Bill of Entry (Forms) Amendment Regulations, 2017.
- (2) They shall come into force on the date of their publication in the Official Gazette.
1. In the Bill of Entry(Forms) Regulations,1976, after regulation 3,the following regulation shall be inserted, namely;

*“**Regulation 4. (1)** The importer or a person authorised by him who has a valid licence under the Customs Broker Licensing Regulations, 2013, shall present the bill of entry before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing.*

*(2) Where the bill of entry is not presented within the time specified in sub-regulation (1) and the proper officer of Customs is satisfied that there was no sufficient cause for such delay, the importer shall be liable to pay charges for late presentation of the bill of entry at the rate of rupees five thousand per day for the initial three days of default and at the rate of rupees ten thousand per day for each day of default thereafter:—*

*Provided that where the proper officer is satisfied with the reasons of delay, he may waive off the charges referred to in the second proviso to sub-section (3) of the section 46 of the Customs Act, 1962 (52 of 1962).*

*(3) No charges for late presentation of Bill of Entry shall be liable to be paid where the entry inwards or arrival of cargo, as the case may be, has*

*taken place before the date on which the Finance Bill, 2017 receives the assent of the President.”*

**[F.No.450/32/2016-Cus IV]**

**(Shaifali G Singh)**  
**Under Secretary to the Govt. of India**

Note:- The principal regulation was published vide notification number 396-Cus(N.T.) dated 1<sup>st</sup> August, 1976, superseded by notification number 03/88-Cus(N.T.) dated 14<sup>th</sup> January,1988 but then restored by notification number 77/89 dated 27<sup>th</sup> December,1989.