

 <p>भारत सरकार / Government of India वित्त मंत्रालय / Ministry of Finance राजस्व विभाग / Department of Revenue</p>		<p>भारतीय मानक ब्यूरो</p>  <p>IS 15700</p> <p>मानक प्रामाणिक Bureau of Indian Standards SQMS</p>
<p>License No.: SQ/L-6000140.2 दूरभाष / Telephone: 044 25230371 ईमेल/Email: commr2-cuschn@gov.in</p>		
<p>चेन्नई-II (आयात) सीमा शुल्क आयुक्त कार्यालय, <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI-II (IMPORT)</b> सीमा शुल्क भवन, नं ६०, राजाजी सालै, चेन्नई 600001- <b>CUSTOM HOUSE, NO. 60, RAJAJI SALAI, CHENNAI – 600 001.</b></p>		

F.No.CUS/AG/PN/27/2022-A/M-O/O COMMR-CUS-IMP-CHENNAI

दिनांक/Date: 26-04-2024

सार्वजनिक सूचना सं. 17/2024

PUBLIC NOTICE No. 17/2024

विषय: बिल ऑफ एंट्री संशोधन अनुरोधों को दाखिल करने और संसाधित करने की प्रक्रिया के संबंध में।

**Subject: Procedure for filing and processing of Bill of Entry amendment requests-reg.**

Attention is drawn towards Section 149 of Customs Act, 1962, Public Notice No. 88/2019 dated 18.10.2019, ICES Advisory 14/2020 dated 14.04.2020, ICES Advisory 17/2020, CBIC Circular No. 45/2020 dated 12.10.2020, ICES Advisory No. 10/2021 dated 29.03.2021 (Public Notice No. 26/2021 dated 29.03.2021), ICES Advisory No. 13/2021 dated 25.05.2021 and ICES Advisory 27/2023 dated 07.11.2023.

2. Normally, an amendment request should be filed online by Importers/Customs Brokers directly through Common Portal (<https://www.icegate.gov.in> as notified by the Board vide Notification No. 33/2021-Customs (N.T.) dated 29 March 2021). The facility for online filing an amendment through Common Portal (ICEGATE) has already been operationalized as per System Advisory 17/2020 dated 20.05.2020.

3. In addition, Importers/Customs Brokers can also file amendment requests through Service Centre at the Port of Import.

4. The format for the application for an amendment of a bill of entry, which will be uploaded in e-Sanchit by the Importer/Customs Broker, is prescribed in **Annexure-I** to this Public Notice.

5. Regarding the nature of amendments and the approval process, they can be classified into the following two categories:

**I. Self approval/ Auto approval:**

5.1 Board vide Notification No. 36/2021-Customs (N.T.) dated 29.03.2021 notified that the amendment viz. "supplementing of Bill of Lading details in the Bill of Entry", presented under the second proviso to the sub section (3) of Section 46 of the said Act, may be done by the Importer/Customs Broker on the Common Portal. Accordingly, the additions made in the supporting documents table and Bill of Lading details in advance/prior bills of entry are auto

approved as per ICES Advisory 17/2020 dated 20.05.2020. An automated approval by the Customs Automated System is supported by Section 149 of the Customs Act, 1962, amended vide Finance Act, 2021. Since all such amendments would be auto approved by the Customs Automated System, these would not be subject to levy of fees under the Levy of Fees (Customs Documents) Regulations, 1970, as amended.

## **II. Approval by the officer:**

5.2 All other amendments in a bill of entry including the deletion/modification in supporting documents require approval by the proper officer (i.e. AC/DC of the Group concerned). Based on the factors like amendment filed before or after Out of Charge (OOC) and the nature of amendment, the following scenarios may arise:

**Scenario A:** Amendment is filed before assessment: In this scenario, the Customs Automated System would route the request to the concerned FAG for approval or rejection, and consequent re-assessment, if needed. Vide Notification No.96/2020-Customs dated 12.10.2020, FAG officers have been notified as proper officers under Section 149 of Customs Act, 1962. No prior approval of PAG is required in this scenario.

**Scenario B:** Amendment is filed after assessment but before Out of Charge and it impacts assessment: In this scenario, the Customs Automated System would queue the request before the proper officer of the FAG. In case of any difficulty, PAG officer shall take necessary action, which includes recalling and resending it to the FAG concerned. If the goods are already presented for examination, any amendment to such goods / Bill of Entries shall only be carried out after the examination and as per the examination report.

**Scenario C:** Amendment is filed after assessment but before Out of Charge and it does not impact assessment: This scenario covers requests for amendments like change in details of invoice based on documentary evidence, short shipment, change in BL/AWB or fulfillment of conditionalities decided by assessment like Bond conditions etc. In this scenario, the request would be queued before the proper officer of the PAG for further processing. If the goods are already presented for examination, any amendment to such goods / Bill of Entries shall only be carried out after the examination and as per the examination report.

**Scenario D:** Amendment is filed after Out of Charge: Out of Charge is required to be cancelled with the approval of the Additional/Joint Commissioner, and thereafter the bill of entry has to be recalled for amendment. All amendments after OOC are dealt with by the PAG for further processing.

**Scenario E:** Amendments in RMS facilitated Bills of Entry: All the amendment requests for RMS facilitated Bills of Entry are dealt with by the FAG/PAG as per CBIC Circular No. 45/2020 dated 12.10.2020.

6. The amendment requests can be broadly divided into three categories:

### **Category I: All changes emanating from IGM amendment:**

Once an amendment in IGM has been approved by the proper officer, the consequent amendment in the corresponding bill of entry shall be allowed by the Group concerned, based on the amended IGM particulars and the corresponding approval given by the proper officer. There appears to be no need for re-verification of the documents by the Group in such cases. The Importer/Customs Broker can upload the duly approved IGM amendment documents and proof of the amendment approval in e-Sanchit with the Code: Registration Document (Code 101000).

### **Category II: Minor amendments on account of typographical errors:**

The amendment requests on account of typographical errors, which can be verified from the originally uploaded documents in e-Sanchit, should be treated as minor amendments and can be verified from the already uploaded documents. The Importer/Customs Broker should mention the amendment required and the already uploaded documents on the basis of which the amendment is required in their application.

**Category III: Major amendments on account of wrong upload/non-upload of documents:**

These amendments require greater scrutiny along with the verification of the supporting documents/confirmations uploaded in e-Sanchit. The importer/Custom Broker should submit the amendment request along with proper justification and the required documents in e-sanchit. The proper officer will examine the request in conjunction with the uploaded documents for making a decision. Such illustrative amendments are enlisted in **Annexure-II** to this Public Notice.

7. Furthermore, there are cases in which Importers/Customs Brokers request for the conversion of a bill of entry from Home Consumption to Warehousing or vice versa, which can be considered with the approval of Additional/Joint Commissioner of the Group concerned. In such cases, the Importer/Customs Broker should file a request for the conversion of a bill of entry as per Section 46(5) of Customs Act 1962 read with Notification 26/2022-Customs (N.T.) dated 31.03.2022. Subject to the satisfaction of the proper officer, once the conversion of bill of entry is approved, the corresponding amendment will be carried out, following the above-mentioned set out procedure by filing the amendment request online via Common Portal or Service Centre and uploading the required documents in e-Sanchit.

8. Besides, there are cases in which Importers/Customs Brokers request for amendments after Out of Charge. In such cases, the Importer/Customs Broker should file a manual request for the OOC cancellation. Subject to the satisfaction of the proper officer, once the cancellation of OOC is approved, the corresponding amendment will be carried out, following the above-mentioned set out procedure by filing the amendment request online via Common Portal or Service Centre and uploading the required documents in e-Sanchit.

9. The process of pre-approval of amendment requests in physical/e-office file before making amendment request online or through Service Centre is henceforth discontinued, other than those mentioned at para 7 and para 8.

10. In respect of Bills of Entry which are presented for examination at Docks, no amendment shall be carried out until the completion of the examination report. Before approving any amendment, Officers are required to verify the Bill of Entry movement as to ensure that no amendment of such Bill of Entry is carried out until the completion of the examination report.

11. To enable the officer to verify the veracity of amendment requests and to approve the same, all the necessary documents should be uploaded in e-Sanchit. It is reiterated that documentary evidence in existence at the time of filing of the bill of entry, as detailed in **Annexure-II** to this Public Notice, including, for instance Bill of Lading, commercial invoice, Certificate of Origin, shall be considered to verify the amendment request. The documents required for an amendment may vary on a case to case basis. A Non-exhaustive list of documents, which would be required to be uploaded as Registration Document (Code 101000) in e-Sanchit against the corresponding amendment request, is enclosed as **Annexure-II** to this Public Notice.

12. Importer/Customs Brokers can thus directly file amendment requests online via Common Portal and upload the required documents in e-Sanchit. When the amendment request appears in the amendment queue, the proper officer shall view the amendment request (to navigate to the amendment request: "View BE" (press F6 → Other tab → Supporting Documents → scroll to the last uploaded Registration Document). The proper officer shall examine the amendment request along with the corresponding documents uploaded in e-Sanchit,

and approve or reject the same in terms of the provisions of Section 149 of Customs Act.

13. It has also been observed that many Importers/Customs Brokers approach the Group for amendment after agency hold. Such instances should be critically examined as the intent of any amendment should be to rectify bonafide mistakes and not to regularize the instances of misdeclaration/violation, which are required to be dealt with appropriately for necessary action under Customs Act 1962.

14. This Public Notice shall come into force with immediate effect. All the previous Public Notices and Standing Orders on this issue stand modified to the above extent.

15. This Public Notice should be considered as a Standing Order for the Officers and Staff concerned, of this Custom House.

16. Difficulties faced (if any) may be brought immediately to the notice of Additional Commissioner of Customs, Appraising Main (Chennai-II), Chennai.

17. All the stakeholders including the trade and concerned associations are requested to take note of above for necessary action.

{के.एस.वी.वी.प्रसाद द्वारा

डिजिटल रूपसे हस्ताक्षरित।}

सीमाशुल्क आयुक्त, चेन्नई-II

**Commissioner of Customs, Chennai-II**

Copy for information to:

1. The Chief Commissioner of Customs, Chennai Customs Zone.
2. All the Pr. Commissioners/Commissioners in Chennai Customs Zone.
3. All the ADC/JC/DC/Assistant Commissioners of Customs, Chennai-II (Import).
4. EDI for publication in Chennai Customs Intranet.
5. Notice Board.
6. Office Copy.