Client Advisory

April 05, 2021

Change in Import Customs Clearance Procedure - India

Dear Valued Customer,

On March 29, 2021, the Central Board of Indirect Taxes and Customs (CBIC) along with the Department of Revenue, Ministry of Finance, and Government of India announced the following changes to Section 46 of the Customs Act:

- 1. Submitting an Import Bill of Entry in advance is considered essential
- 2. Customs broker/importer in India must file a Bill of Entry the day before the vessel/aircraft arrives at the customs port/station where the goods will be cleared (this includes holidays)
- 3. Please note below guidelines for mode and origin countries:

S. No.	Customs Station (B)	Bill of Entry is required to be filed at the latest by end of the day when the vessel/aircraft/vehicle arrives (C)	Bill of Entry is required to be filed at the latest the day before the vessel/aircraft/vehicle arrives (D)
1.	Sea Port	Imports consigned from following countries viz. a. Bangladesh b. Maldives c. Myanmar d. Pakistan e. Sri Lanka	Imports consigned from all countries other than those mentioned in column (C) .
2.	Airport	All Imports	None
3.	Land Customs Stations (LCS)	All Imports	None
4.	Inland Container Depot (ICD)	All Imports	None

- 4. A Bill of Entry filed after the above timeliness shall attract a penalty of INR 5000 (Approx. USD 66) per day for the first three days and thereafter INR 10000 (Approx. USD 133) per day based on current exchange rate of 1 USD = IN5 75
- 5. The earlier free period of filing a Bill of Entry by the end of the next working day has been withdrawn and there will no longer be an option to waive late submission fees, even for public holidays and weekends

The above changes will facilitate pre-arrival processing and assessment of the Bill of Entry thus decreasing the customs clearance time and minimize storage charges. Additionally, due to the changes, Customs will no longer require MBL/MAWB for filing an advance Bill of Entry. Instead, a HAWB copy along with the shipper's invoice, packing list, and other required documents based on product classification can be used for filing an advance Bill of Entry.

Thank you for being our Valued Customer. Please do not hesitate to contact lndiaCompliance@chrobinson.com with any questions.

Sincerely,

C.H. Robinson

Our information is compiled from a number of sources that to the best of our knowledge are accurate and correct. It is always the intent of our company to present accurate information. C.H. Robinson accepts no liability or responsibility for the information published herein.