

	<p>आयुक्त का कार्यालय, सीमा शुल्क कांडला  OFFICE OF THE COMMISSIONER OF CUSTOMS,  न्यू कस्टम हाउस, कांडला - ३७०२१०  NEW CUSTOM HOUSE, KANDLA-370 210  दूरभाष संख्या - ०२८३६-२७१४६८/४६९, फ़ैक्स संख्या - ०२८३६-२७१४६७  Phone No: 02836-271468/469, Fax No.02836-271467</p>
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F.No. GEN/AG/ON/02/2020

Date : 23/09/2025

**PUBLIC NOTICE NO. ०१/2025**

**Subject: Relief to Importers from Late Fee Charges under Section 46(3) of the Customs Act, 1962 due to System Issues Arising from Implementation of Revised GST Rates**

Attention of Importers, Customs Brokers and other stakeholders is invited to the provisions of Section 46(3) of the Customs Act, 1962, which prescribe levy of late fee for filing of Bills of Entry beyond the stipulated period. Further, as per Notification No. 36/2018-Customs (N.T.) dated 11.05.2018, such late presentation charges shall not exceed the duty payable in respect of a Bill of Entry, and where no duty or other charges are payable, the late fee shall not exceed fifty thousand rupees.

2. It has been brought to notice that, consequent upon implementation of revised GST rates with effect from 22.09.2025, certain system-related technical issues have adversely impacted timely filing of Bills of Entry, resulting in genuine hardship to the trade.
3. In this regard, reference is invited to Board's Instruction No. 12/2017-Customs dated 31.08.2017, wherein it has been clarified that importers shall not be penalized for delays attributable to system-related faults. Further, as per Notification No. 40/2012-Customs (N.T.) dated 02.05.2012, the Additional/Joint Commissioners of Customs have been designated as proper officers for exercising discretion in such matters.
4. Accordingly, as per the provisions of Customs Act 1962, all proper officers are hereby advised to provide relief, by way of waiver or reduction of late fee, in bona fide cases where delay in filing of Bills of Entry is solely attributable to the aforesaid system-related disruptions.
5. Importers who have faced such delays may submit a written representation, along with supporting documents, to the concerned Appraising Group/Customs Officer, clearly indicating the reasons for delay and seeking appropriate relief in terms of the above provisions..
6. Difficulties, if any, faced in implementation of this Public Notice may be brought to the notice of the Deputy/Assistant Commissioner of Customs, Kandla Commissionerate.
7. This issues with the approval of Competent authority.

Digitally signed by  
Vishwajeet Singh  
Date: 23-09-2025  
23:47:20 Vishwajeet Singh)

Additional Commissioner  
Custom House, Kandla