



भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
सीमा शुल्क प्रधान आयुक्त का कार्यालय
हवाई अड्डा और एयर कार्गो कॉम्प्लेक्स आयुक्तालय
एयर इंडिया साट्स एयर फ्रीटमिनल, दूसरा तल, देवनहल्ली, बेंगलूर- ५६०३००
**GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
AIRPORT AND AIR CARGO COMPLEX COMMISSIONERATE:
AIR INDIA SATS AIR FREIGHT TERMINAL:
2ND FLOOR: DEVANAHALLI: BENGALURU - 560300
Email ID: cusacblr.tech@gov.in / commrapacc-cusblr@nic.in**

PUBLIC NOTICE NO.13/2021, DATED: 31.03.2021

DIN: 20210372MP000021742B

**SUBJECT: FILING OF ADVANCE BILL OF ENTRY UNDER SECTION 46 OF
CUSTOMS ACT, 1962 (AMENDED VIDE FINANCE ACT 2021) - REG.**

Attention of the Exporters, Importers, Customs Brokers and all other Stakeholders is invited to CBIC Advisory No 10/2021 dated 29.03.2021, (issued by the Directorate General of Systems and Data Management) on above cited subject.

2.1 In the above context, the instructions of CBIC Advisory No.4/2021 are communicated herein under:

2.2 Reference is invited to legislative changes in Section 46 of the Customs Act, 1962 introduced through the Finance Act, 2021 and the Board Circular No. 08/2021-Customs dated 29.03.2021 and Board Instruction No. 05/2021-Cutoms dated 24.03.2021 issued in this regard. The amended section requires the importers to file Bills of Entry before the end of the day (including holidays) preceding the day of arrival at a Customs port/station at which such goods are to be cleared for home consumption or warehousing. Board has prescribed different time limits for filing Bills of Entry in respect of goods imported by various modes of transport as tabulated in Para 2.1 of the above Circular. Accordingly, the changes have been enabled in the Customs EDI System and the late filing fee will be imposed by the System as per the new provisions and in consonance with the aforesaid timelines listed in the Board's Circular.

2.3 Further, vide the above Board Circular, it has also been decided to do away with the requirement of Master Bill of Lading (i.e. MBL) during the filing of advance Bill of Entry. Only the reference to House Bill of Lading (i.e. HBL) would be sufficient at the time of advance filing if the MBL details are not available at

that point in time while filing the Bill of Entry in advance as per the above provisions. The said provision has been enabled in the System. Accordingly, while filing Bill of Entry declaration in the system where MBL is not available, MAWB/BL No. shall be declared as NOMBL (in case of sea) or NOMAWB (in case of air), as the case may be. However, in such cases, the HBL details will necessarily have to be declared during the BE filing. Further, to ease the regularization with Arrival Manifest, Importer would have the option to update the Master Bill of Lading in the Bill of Entry at any point in time later to regularize/link the BE with Arrival Manifest through a simple online amendment process. For this, importer/customs broker can file a BE amendment of the IGM details with amend code as A_PBEIGM. The mandatory details to be furnished in the IGM table while filing this amendment are enclosed as Annexure A to this Advisory. The said amendment would be auto approved in the Customs automated system without the need for approval of a Customs officer and would not be subject to levy of any late fees. It may be noted that this facility can be used only to amend the MBL/MAWB No. in a prior/advance BE where it was initially given as NOMBL or NOMAWB.

2.4 The above changes would be implemented in the System w.e.f. 30.03.2021.

3. The above is brought to the notice of all the concerned. Difficulties, if any, may be brought to the notice of the Deputy Commissioner of Customs (PAG), Air Port and Air Cargo Complex Commissionerate, 1st Floor, Menzies Aviation Bobba Building, Devanahalli, Bengaluru, E-mail: commrapacc-cusblr@nic.in / tsk-accblr@gov.in, Landline No.080- 22001449, Mobile No. 9449909563.

(ASHOK)
PRINCIPAL COMMISSIONER

Copy submitted to:

The Chief Commissioner of Customs, Bengaluru Zone, C.R. Building, Bengaluru

Copy to: As per mailing list.

Annexure A

Message ID	CACHI01 (Part 15/25)
Message Description	IGM
From	Customs House Agent/ Importer
To	Customs
Segment Tag	<TABLE>IGMS

Sr. No	Field Description	pbe_amend
1	Message type	A
2	Custom House Code	K
3	User Job No.	X
4	User Job Date	X
5	BE Number	K
6	BE Date	K
7	IGM No.	M
8	IGM Date	M
9	Inward Date	X
10	Gateway IGM Number	O
11	Gateway IGM date	O
12	Gateway Port Code	O
13	MAWB/BL No	M
14	MAWB/BL Date	M
15	HAWB/HBL No	K
16	HAWB/HBL Date	O
17	Total No. Of Packages	X
18	Gross Weight	X
19	Unit Quantity Code	X
20	Package Code	X
21	Marks And Numbers1	X
22	Marks And Numbers 2	X
23	Marks And Numbers 3	X