



**GOVERNMENT OF INDIA**  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (PORT)**  
**CUSTOM HOUSE, 15/1 STRAND ROAD, KOLKATA- 700001**

**PUBLIC NOTICE NO. : 94/2018**

**Subject: Limitation of late charges for filing Bills of Entry**

Attention of all concerned is invited to the Board's Notification No. 36/2018-Customs (N.T) dated 11.05.2018 and Public Notice No. 79/2017 dated 16.11.2017 issued from Kolkata Customs Port Commissionerate.

**2.** In the said Notification, it is stated that where the Bill of Entry is not filed before the end of the next day following the day (excluding holidays) on which the vessel carrying the goods arrived at Docks/CFSS to be cleared for home consumption or warehousing 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 section 46 of the Customs Act, 1962 (52 of 1962).

**3.** The late presentation charges referred above in respect of any Bill of Entry shall not exceed the duty payable in respect of that particular Bill of Entry.

Provided that where the duty or any other charges in respect of any Bill of Entry is not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed fifty thousand rupees.

**4.** Difficulty faced, if any, may be brought to the notice of the undersigned.

**(Manish Chandra)**  
Commissioner of Customs (Port)  
Custom House, Kolkata

F. No. S60 (Misc)-146/2018 A (G)  
Date: 22.10.2018