

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)

Notification
No.----/2018-Customs (N.T.)

New Delhi, the ___ June, 2018

G.S.R.—(E). – In exercise of the powers conferred by clause (d) of section 157 of the Customs Act, 1962 (52 of 1962) read with section 18 and clause (ii) of sub-section (2) of section 158 of the said Act, the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely: -

1. **Short title and commencement-** (1) These regulations may be called the Customs (Finalisation of Provisional Assessment) Regulations, 2018.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definitions.** – (1) In these regulations, unless the context otherwise requires--
 - (a) ‘Act’ means the Customs Act, 1962 (52 of 1962);
 - (b) ‘Board’ means the Central Board of Indirect Taxes and Customs;
 - (c) ‘Proper officer’ means Deputy Commissioner or the Assistant Commissioner of Customs;(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively assigned to them in the said Act.
3. **Application:** (1) These provisions shall apply to the provisional assessments ordered on or after the coming into force of these regulations.
(2) These regulations shall not apply or shall apply in such amended form, to the provisional assessments, where directions have been issued by the Board to keep them pending.
4. **Time for submission of documents of information for the purpose of finalisation of provisional assessment.** –
 - (1) Where the provisional assessment is ordered by the proper officer for the reasons of, -

- (a) want of any document or any information to be furnished by the importer or the exporter; or
- (b) that the proper officer has requisitioned additional documents or information; or
- (c) any ground other than (a) and (b) above,

then such information or documents shall be made available **within one month** of the date of provisional assessment or the date of such requisition.

Provided that in case of clause (b) above, the proper officer shall make the requisition within fifteen days from the date of provisional assessment.

- (2) The proper officer may, for reasons to be recorded in writing, allow a further period not exceeding three months, on his own or at the request of the importer or the exporter, in case the documents or information are not made available within the time period specified in sub-regulation (1).
- (3) Subject to sub-regulation (2), the Additional Commissioner/ Joint Commissioner of Customs, may further extend the time period referred to in sub-regulation (2) by three months, in case the documents or the information required to be submitted by the importer or the exporter or requisitioned by the proper officer have not made available within the given time.
- (4) The Commissioner of Customs, may extend the time period further as deemed fit, in case the documents or the information required to be submitted by the importer or the exporter or requisitioned by the proper officer have not made available even after the extension of time under sub-regulation (3).
- (5) The procedure prescribed in this regulation shall apply mutatis mutandis in case of provisional assessment ordered under clause (c) of sub-regulation (1) of regulation (3).

5. Time for finalisation of provisional assessment: (1) The documents or information required to be furnished by the importer or the exporter or requisitioned by the proper officer shall be made, as far as possible in one instance.

(2) The importer or the exporter shall inform the proper officer in writing that he has submitted all the documents or information to be furnished or requisitioned upon receipt of which the proper officer shall proceed to finalise the provisional assessment **within two months** of receipt of such intimation from the importer/exporter or his authorised representative or Customs House Broker.

Provided that where the documents or information required to be furnished by the importer or the exporter or requisitioned by the proper officer are made available intermittently, the time period of two months shall be reckoned from the date of intimation referred to in sub-regulation (2) above.

Provided further that where the documents or information required to be furnished by the importer or the exporter, as the case may be, or requisitioned by the

proper officer are not made available or made partly available and no further extension of time has been allowed under sub-regulations (2), (3) or (4) of regulation 4, the proper officer shall proceed to finalise the provisional assessment within two months of the expiry of the time allowed for submission of the said documents or information.

(3) The Commissioner of Customs concerned may allow, for reasons to be recorded in writing, a further time of three months in case the proper officer is not able to finalise the provisional assessment within the specified two months.

(4) The procedure prescribed in this regulation shall apply mutatis mutandis in case of provisional assessment ordered under clause (c) of sub-regulation (1) of regulation (3).

- 6. Manner of finalisation of provisional assessment:** The provisional assessment shall be finalised in a manner as envisaged under sub-section (2) of section 18, read with sub-sections (3), (4) & (5) of section 18 of the Customs Act, 1962 following principles of natural justice.
- 7. Penalty.** - If any importer or exporter contravenes any provision of these regulations or abets such contravention, or fails to comply with any provision of these regulations with which it was his duty to comply, he shall be liable to a penalty which may extend to fifty thousand rupees.