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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No.34 /2021-Customs (N.T.)

New Delhi, the 29<sup>th</sup> of March, 2021

G.S.R. (E). - In exercise of the powers conferred by section 157, read with sections 46 and 47 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations to amend the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, namely: -

1. Short title and commencement. -(1) These regulations may be called the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Amendment Regulations, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 (hereinafter referred to as said regulations), In regulation 2, in sub-regulation (1), after clause (c) , the following clause shall be inserted, namely: -

‘(ca) “Customs Automated System” means the Indian Customs Electronic Data Interchange System;’.

3. In the said regulations, in regulations 3 and 4, for the expressions, “Customs Automated System” and “customs automated system” wherever they occur, the expression “common portal” shall be substituted.

4. In the said regulations, in regulation 4, for sub-regulation (1), the following sub-regulation shall be substituted, namely:-

“(1)(a) In case of a customs port (other than inland container depot and air freight station) at which goods are to be cleared for home consumption or warehousing, the authorised person shall file the bill of entry before the end of the day (including holidays) preceding the day on which the vessel carrying the goods arrives at the customs port:

Provided that the authorised person shall file the bill of entry before the end of the day (including holidays) of said arrival of the vessel where the goods are consigned from any of the countries mentioned below:-

- (i) Bangladesh ;
- (ii) Maldives ;
- (iii) Myanmar ;
- (iv) Pakistan ;
- (v) Sri Lanka.

(b) In case of a customs airport at which goods are to be cleared for home consumption or warehousing, the authorised person shall file the bill of entry before the end of the day (including holidays) of the arrival of the aircraft carrying the goods at the customs airport.

(c) In case of an inland container depot or air freight station at which goods are to be cleared for home consumption or warehousing, the authorised person shall file the bill of entry before the end of the day (including holidays) preceding the day on which the vehicle (which includes train) carrying the goods arrives at the inland container depot or air freight station.

(d) In case of a land customs station at which goods are to be cleared for home consumption or warehousing, the authorised person shall file the bill of entry before the end of the day (including holidays) of the arrival of the vehicle (which includes train) carrying the goods at the land customs station.”.

[F. No. 450/148/2015-Cus.IV]



(Ananth Rathakrishnan)  
Deputy Secretary (Customs)

**Note:** The principal regulations were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 447(E), dated the 11<sup>th</sup> May, 2018.