Instruction

F. No. 401/81/2011-Cus.III
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)
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New Delhi, dated 7th April, 2014

To,
All Chief Commissioners of Customs/Customs (Preventive)
All Chief Commissioners of Customs and Central Excise
All Commissioners of Customs/Customs (Preventive)
All Commissioners of Customs and Central Excise
All Director Generals under CBEC

Sir/Madam,

Subject: Manual filing and processing of Bills of Entry / Shipping Bills – stringent checks required to prevent misuse – regarding.

Attention is invited to Board's instructions of even no. dated 04.05.2011, read with Corrigendum dated 12.05.2011 on the subject mentioned above.

2.   As per the referred instruction, the Board had taken a serious note of the possibility of misuse of the facility of manual filing and processing of import/export documents, which was being allowed by the field formations. Accordingly, it had been instructed that this should not be allowed except in exceptional and genuine cases where the electronic filing and processing of import/export documents is not feasible. Moreover, it was pointed out that in terms of Sections 46 and 50 of the Customs Act, 1962, the authority to allow manual filing and processing of documents rests with the Commissioner of Customs only. It is, however, noticed that despite this strict instruction, some field formations particularly vulnerable outlying CFSs/ ICDs are still routinely allowing importers/exporters to file the documents manually. This violation of the Board's instruction is not acceptable.

3.   The Board hereby directs that the facility of manual filing and processing of import/export documents shall be permitted by the Commissioner of Customs strictly in accordance with the legal provisions, read with Board's instructions on the subject. It shall be the responsibility of the supervisory officers to ensure without fail that these instructions are adhered to by all concerned.

Yours faithfully

(R.P.Singh)
Director (Customs)