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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
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C.No. VIII/48/127/2015-Cus.Tech

Date :07-05-2015

TRADE FACILITATION NOTICE No.02/2015-CUS

Sub:- Customs –Amendments in Shipping Bills after Let Export
Order is given – Instructions – Regarding.

Some of the exporters are requesting for amendments in Shipping Bills after Letter Export Order (LEO) is given.

2. As per the Notification No.40/2012-Customs (N.T) dated 02-05-2012, the proper Officer for amendments under Section 149 of Customs Act, 1962, is the Additional Commissioner of Customs of Joint Commissioner of Customs. As there is no Additional Commissioner or Joint Commissioner posted at Krishnapatnam Customs House and Kakinada Customs and at Hqrs. Office, the trade has stated that in Open House / Trade Facilitation meetings held on 26-03-2015 (vide point no. 9), the process of getting the amendments after LEO may be quicken up.
3. In view of the above process of giving approval after LEO after amendment of Shipping Bills is examined. The amendments in Shipping Bills after LEO can be classified into two (2) categories.
 - a) where there are no revenue (drawback) implications
 - b) where revenue (drawback) implications are involved
4. It is decided that the amendments where there are no revenue implications, the power to give approval is delegated to Deputy / Assistant Commissioner to quicken up the amendments thereby to cut short the delay. Moreover, it is also noticed that the amendments are required to be done any way by Deputy / Assistant Commissioner on the EDI System, as the same is not available in the screen of Additional / Joint Commissioner. Some of the examples of this category are viz., **Free Shipping Bills ; change of consignee name ; short shipment quantity ; change of final destination ; change of invoice number ; change of port destination ; change of third party information ; Change of IFS Code etc.,** This is only a illustrative and not exhaustive.
5. For the cases where revenue (Drawback) implications are there, can be classified into a) Minor amendments b) Major amendments.
6. The Minor amendments are those amendments where revenue is involved but the revenue implications are minor such as viz., **Scheme Shipping Bills ; Usage of Scrips ; Availment of Cenvat Credit etc.,** The list is illustrative in nature and not exhaustive. For such kind of minor amendments, the Additional Commissioner / Joint Commissioner being the proper officer may do without delay. However, to quicken up the process of approval of amendments, the Deputy / Assistant Commissioner may forward the exporters request with due comments / recommendations to the Additional / Joint Commissioner over fax / e-mail. The Additional / Joint Commissioner may also give the decision (permitted / not permitted) by fax / e-mail.

7. The amendments in Shipping Bills may be called major amendments, where amendments pertain to other than what is listed as minor amendments at para 6 above such as via., **involvement of Drawback – changes in drawback schedule ; Change of Currency ; Change of unit price ; Change in weightment & FOB value ; Change in commission percentage etc.,**. This is illustrative and not exhaustive. For such amendments, Additional / Joint Commissioner may examine whether to be permitted or rejected. If to be permitted, then penalty may be levied under Section 117 of Customs Act, 1962, to discourage the exporters to avoid such amendments as these are major amendments that too involving revenue implications (drawback etc.,). For such amendments, Deputy /Assistant Commissioner of concerned Custom House may request with his comments to the Hqrs- Customs (Tech) Section. Thereupon the officers of hrs-Customs (Tech) Section may open a file and put up the comments to Additional / Joint Commissioner. The Additional / Joint Commissioner of Customs House shall process the request of the amendment in file within one working day of the date of receipt.

8. Overall, the exporters and trade are requested to avoid any amendments in Shipping Bills after LEO as Section 149 of Customs Act, 1962 clearly states that such amendments shall not be allowed except on the basis of documentary evidence which was in existence at the time of goods were exported. Further to discourage such amendments it is decided to prescribe time as follows.

Sl. No.	Type of Amendment	Time limit from the date of LEO
1.	Where no revenue implications (Free Shipping Bills ; Change of consignee name ; short shipment quantity ; change of final destination ; change of invoice number ; change of port destination ; change of third party information ; Change of IFS code etc.)	Within One month
2.	Minor amendments with revenue implications (Scheme Shipping Bills ; Usage of Scrips ; Availment of Cenvat Credit etc.,)	Within 15 days
3.	Major amendments with Revenue implications (Scheme Shipping Bills ; Involvement of Drawback – changes in drawback schedule ; Change of Currency ; Change of unit price ; Change in weightment & FOB value ; Change in commission percentage etc.,)	With 7 days

9. Accordingly, the trade may be informed any such request that after one month shall not be entertained. The contents of the above Standing Order may be brought to the notice of Trade. In case any difficulties, instructions may be given to Asst. Commissioner, Hqrs. Office or Customs (Technical) Section for taking appropriate action.

[D. The above procedures can be amended based on functional requirements


(S K RAHMAN)
COMMISSIONER

To
The Officers concerned
As per Mailing List