



सीमा शुल्कप्रधान आयुक्त का कार्यालय(एन एम -I)
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS - I),
मूल्यनिरूपण मुख्य (आयात) APPRAISING MAIN (IMPORT),
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, ता. उरण,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA, TAL-URAN,
जिला रायगड /RAIGAD-400707, महाराष्ट्र, MAHARASHTRA
(e-mail:appraisingmain.jnchimp@gmail.com; Telephone No.022-27244979)

Date: 23 .02.2024

DIN: 20240278NW0000802085

Public Notice No. 13 /2024

Subject: Procedure for filing and processing of Bill of Entry amendment requests-reg.

Attention is drawn towards Section 149 of Customs Act, 1962, Public Notice No. 134/2018 dated 01.10.2018, Systems advisory 14/2020 dated 14.04.2020, Systems advisory 17/2020, Public Notice 70/2020 dated 22.05.2020, CBIC Circular No. 45/2020 dated 12.10.2020, Systems Advisory 10/2021 dated 29.03.2021, Systems Advisory No. 13/2021 dated 25.05.2021, Public Notice 50/2021 dated 27.05.2021, Standing Order No. 22/2021 dated 13.08.2021 and ICES Advisory 27/2023 dated 07.11.2023.

2. Normally, an amendment request should be filed online by Importers/Customs Brokers directly through Common Portal (<https://www.icegate.gov.in> as notified by the Board vide Notification No. 33/2021-Customs (N.T.) dated 29 March 2021). The facility for online filing an amendment through Common Portal (ICEGATE) has already been operationalised as per System Advisory 17/2020 dated 20.05.2020.
3. In addition, Importers/Customs Brokers can also file amendment requests through Service Centre at the Port of Import.
4. The format for the application for an amendment of a bill of entry, which will be uploaded in e-Sanchit by the Importer/Customs Broker, is prescribed in Annexure-I to this Public Notice.
5. Regarding the nature of amendments and the approval process, they can be classified into the following two categories:

I. Self approval/auto approval

5.1 Board vide Notification No. 36/2021-Customs (N.T.) dated 29.03.2021 notified that the amendment viz. "supplementing of Bill of Lading details in the Bill of Entry", presented under the second proviso to the sub section (3) of Section 46 of the said Act, may be done by the Importer/Customs Broker on the Common Portal. Accordingly, the additions made in the supporting documents table and Bill of Lading details in advance/prior bills of entry are auto approved as per ICES Advisory 17/2020 dated 20.05.2020 and Public Notice 70/2020 dated 22.05.2020. An automated approval by the Customs Automated System is supported by Section 149 of the Customs Act, 1962, amended vide Finance Act, 2021. Since all such amendments would be auto approved by the Customs Automated System, these would not be subject to levy of fees under the Levy of Fees (Customs Documents) Regulations, 1970, as amended.

II. Approval by the officer

5.2 All other amendments in a bill of entry including the deletion/modification in supporting documents require approval by the proper officer (i.e. AC/DC of the Group concerned). Based on the factors like amendment filed before or after Out of Charge (OOC) and the nature of amendment, the following scenarios may arise:

Scenario A: Amendment is filed before assessment: In this scenario, the Customs Automated System would route the request to the concerned FAG for approval or rejection, and consequent re-assessment, if needed. Vide Notification No.96/2020-Customs dated 12.10.2020, FAG officers have been notified as proper officers under Section 149 of Customs Act, 1962. No prior approval of PAG is required in this scenario.

Scenario B: Amendment is filed after assessment but before Out of Charge and it impacts assessment: In this scenario, the Customs Automated System would queue the request before the proper officer of the FAG. In case of any difficulty, PAG officer shall take necessary action, which includes recalling and resending it to the FAG concerned.

Scenario C: Amendment is filed after assessment but before Out of Charge and it does not impact assessment: This scenario covers requests for amendments like change in details of invoice based on documentary evidence, short shipment, change in BL/AWB or fulfilment of conditionalities decided by assessment like Bond conditions etc. In this scenario, the request would be queued before the proper officer of the PAG for further processing.

Scenario D: Amendment is filed after Out of Charge: Out of Charge is required to be cancelled with the approval of the Additional/Joint Commissioner, and thereafter the bill of entry has to be recalled for amendment. All amendments after OOC are dealt with by the PAG for further processing.

Scenario E: Amendments in RMS facilitated Bills of Entry: All the amendment requests for RMS facilitated Bills of Entry are dealt with by the PAG.

6. The amendment requests can be broadly divided into three categories:

a. **Category I: All changes emanating from IGM amendment:**

Once an amendment in IGM has been approved by the proper officer, the consequent amendment in the corresponding bill of entry shall be allowed by the Group concerned, based on the amended IGM particulars and the corresponding approval given by the proper officer. There appears to be no need for re-verification of the documents by the Group in such cases. The Importer/Customs Broker can upload the duly approved IGM amendment documents and proof of the amendment approval in e- Sanchit with the Code: Registration Document (Code 101000).

b. **Category II: Minor amendments on account of typographical errors:**

The amendment requests on account of typographical errors, which can be verified from the originally uploaded documents in e-Sanchit, should be treated as minor amendments and can be verified from the already uploaded documents. The Importer/Customs Broker should mention the amendment required and the already uploaded documents on the basis of which the amendment is required in their application.


c. **Category III: Major amendments on account of wrong upload/non-upload of documents:**

These amendments require greater scrutiny along with the verification of the supporting documents/confirmations uploaded in e-Sanchit. The importer/Custom Broker should submit the amendment request along with proper justification and the required documents in e-sanchit. The proper officer will examine the request in conjunction with the uploaded documents for making a decision. Such illustrative amendments are enlisted in Annexure-II to this Public Notice.

7. Furthermore, there are cases in which Importers/Customs Brokers request for the conversion of a bill of entry from Home Consumption to Warehousing or vice versa, which can be considered with the approval of Additional/Joint Commissioner of the Group concerned. Besides, there are cases in which Importers/Customs Brokers request for amendments after Out of Charge, especially in respect of RMS fully facilitated bill of entry. In such cases, the Importer/Customs Broker should file a request for the conversion of a bill of entry as per Section 46 (5) of Customs Act 1962 read with Notification 26/2022-Customs (N.T.) dated 31.03.2022 or OOC cancellation as per Standing Order 16/2020 dated 16.06.2020. Subject to the satisfaction of the proper officer, once the conversion of bill of entry or the cancellation of OOC is approved, the corresponding amendment will be carried out, following the above-mentioned set out procedure by filing the amendment request online via Common Portal or Service Centre and uploading the required documents in e-Sanchit.

8. To enable the officer to verify the veracity of amendment requests and to approve the same, all the necessary documents should be uploaded in e-Sanchit. It is reiterated that documentary evidence in existence at the time of filing of the bill of entry, as detailed in Annexure-II to this Public Notice, including, for instance Bill of Lading, commercial invoice, Certificate of Origin, shall be considered to verify the amendment request. The documents required for an amendment may vary on a case to case basis. A non-exhaustive list of documents, which would be required to be uploaded as Registration Document (Code 101000) in e-Sanchit against the corresponding amendment request, is enclosed as Annexure-II to this Public Notice.

9. Importer/Customs Brokers can thus directly file amendment requests online via Common Portal and upload the required documents in e-Sanchit. When the amendment request appears in the amendment queue, the proper officer shall view the amendment request (to navigate to the amendment request: "View BE"(press F6)→Other tab→Supporting Documents→scroll to the last uploaded Registration Document).The proper officer shall examine the amendment request along with the corresponding documents uploaded in e-Sanchit, and approve or reject the same in terms of the provisions of Section 149 of Customs Act.
10. The process of pre-approval of request in physical/e-office file before making amendment request online or through Service Centre is henceforth discontinued.
11. It has also been observed that many Importers/Customs Brokers approach the Group for amendment after agency hold. Such instances should be critically examined as the intent of any amendment should be to rectify bonafide mistakes and not to regularise the instances of misdeclaration/violation, which are required to be dealt with appropriately for necessary action under Customs Act 1962.
12. Needless to mention that proper officers should periodically access the amendment module to ensure that no amendment is pending for decision with AO/AC/DC of the Group at the end of the day as per the Standing Order 01/2024 dated 01.01.2024.
13. This Public Notice shall come into force with immediate effect. All the previous Public Notices and Standing Orders on this issue stand modified to the above extent.
14. This Public Notice should be considered as a Standing Order for the concerned Officers and Staff of this Custom House.
15. Difficulties faced (if any) may be brought immediately to the notice of Addl. Commissioner of Customs (Appraising Main (Import), JNCH through email at appraisingmain.inch@gov.in
16. All the stakeholders including the trade and concerned associations are requested to take note of above for necessary action.

 23/02/2024

(P.N Pandey)
Pr. Commissioner of Customs,
NS-I, JNCH

Copy to:

1. The Chief Commissioner of Customs, JNCH, Mumbai Customs Zone-II.
2. The Pr. Commissioner/ Commissioner of Customs, NS-Gen/NS-I/ NS-II (Exports)/ NS-III/ NS-IV (Audit) and NS-V.
3. The Addl./Joint/Dy./Asstt. Commissioner of Customs, JNCH, Mumbai Customs Zone-II.
4. All the Sections/Groups/Import Docks/RMSFC, JNCH, Mumbai Customs Zone-II through JNCH website.
5. DC/EDI for uploading on the website of JNCH.
6. Office copy.

Annexure - I

Application for amendment of Bill of Entry(to be uploaded in e-Sanchit)

(On the letter head of the Importer/Customs Broker)

Sub: Application for amendment in Bill of Entry

Name of Importer		
IEC of Importer		
BE No. and date		
Customs Broker Name		
Customs Broker License No		
IGM No and Date		
Inwards date (if not yet arrived, please mention NA)		
Type of Amendment - Specific Documents to be submitted(As per Annexure)	Category	Yes/No
	(I) All changes emanating from IGM amendment	
	(II) Minor amendments on account of typographical errors	
	(III) Major amendments on account of wrong upload/non-upload of documents	
Amendment from	Amendment to	
Documents submitted/to be verified		
IRN DRN of document previously uploaded on e-sanchit		
Reason and justification for amendment		

I hereby certify that the aforesaid details are true and correct to the best of my knowledge. It is also certified that I am the authorised person for the aforesaid amendment. I also declare that there is no hold of, or investigation by, any agency in respect of this consignment, and that I am fully aware of the provisions of Customs Act, 1962 regarding amendment of Bill of Entry.

(Signature and Stamp)

Name: _____

Designation: _____

Annexure - II

Category I: All changes emanating from IGM amendment

In these cases, the IGM should have already been amended based on documents required as per Circular 14/2017-Customs dated 11.04.2017 and Facility Notice No. 73/2015 dated 01.10.2015.

The Importer/Customs Broker should upload the application request letter in the format above along with the proof of approval of IGM amendment and other relevant documents. Some illustrative examples are given below:

Sr No	Sub headings	Type of amendments
1	Importer and supplier related data	Importer address, Consignor details, Invoice Number(on account of commercial dispute with supplier and transfer of BL to new importer and issue of fresh invoice)
2	Commodity and quantity	Unit of measurement, gross/net weight, size of container, type of packages Commodity description
3	Port and container related data	Container Number, Port of loading, addition of extra entries Date of Bill of Lading Change of Bill of Lading number
4	Nature of cargo related data	Cargo to unaccompanied baggage

Category II: Minor amendments on account of typographical errors

The amendment requests on account of typographical errors, which can be verified from the originally uploaded documents, should be treated as minor amendments and the Importer/Customs Broker should mention the amendment required along with the document and its IRN based on which the amendment is required. For example, unit quantity code wrongly mentioned as KGS instead of MTS, an extra zero added in quantity, when the same is correctly mentioned in the invoice; goods description is incomplete or with typographical error, but the same is correctly mentioned in the documents uploaded in e-Sanchit. This includes amendments such as request for adding notify party if the same is mentioned in the invoice, and request for addition of COO related notification if COO is already uploaded.

Category III: Major amendments on account of wrong upload/non-upload of documents

The amendment requests on account of wrongly uploaded documents/documents not uploaded need detailed scrutiny as per the provisions of Section 149 of Customs 1962. An illustrative list of such possible amendments along with corresponding suggested documents is given below:

Sr No	Type of amendment	Documents to be uploaded and verified
1	Invoice Value	1. Old and Revised Invoice 2. Packing List Contract Copy/Purchase Order/Advance Remittance proof/Document against acceptance

		<ul style="list-style-type: none"> 3. LC, if applicable 4. Reason and justification for amendment
2	<p>Change in Freight</p> <p><i>(Freight normally changes in FOB case)</i></p>	<ul style="list-style-type: none"> 1. Revised freight certificate, clearly co-relating with the Bill of Lading Number and container number 2. Reason and justification for amendment
3	<p>Change in Incoterms e.g., from CIF to FOB and vice versa</p>	<ul style="list-style-type: none"> 1. Bill of Lading confirming the Inco terms for payment of freight in Bill of Lading (freight prepaid/freight collect) 2. Confirmation from the shipper in case of "freight as arranged" 3. Contract Copy/Purchase Order/Advance Remittance proof/Document against acceptance 4. Reason and justification for amendment
4	<p>Change in Notification benefit availed</p>	<ul style="list-style-type: none"> 1. The relevant notification and Serial no 2. Reason/justification for claim for example, for IGCR, condition no 9 is to be complied with
5.	<p>Description changes without change in CTH</p>	<ul style="list-style-type: none"> 1. Invoice 2. COO certificate, if applicable 3. Reason and justification for amendment
6.	<p>Description changes with change in CTH</p>	<ul style="list-style-type: none"> 1. Invoice 2. COO certificate, if applicable 3. Purchase order/Sales contract 4. Catalogue/Brochure 5. First check in appropriate cases. 6. Reason and justification for amendment
7.	<p>Conversion of a bill of entry from Home to Warehouse</p>	<ul style="list-style-type: none"> 1. Approval from the Additional/Joint Commissioner of the Group concerned 2. Proof of payment of interest till the date of approval of amendment request 3. Reason and justification for amendment
8.	<p>Conversion of a bill of entry from Warehouse to Home</p>	<ul style="list-style-type: none"> 1. Approval from the Additional/Joint Commissioner of the Group concerned 2. Proof of payment of interest as applicable 3. Reason and justification for amendment