

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i)
OF THE GAZETTE OF INDIA (EXTRAORDINARY)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. /2022-Customs (N.T.)

New Delhi, the January, 2022

G.S.R. (E).— In exercise of the powers conferred by section 157 read with section 149 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby makes the following Regulations, namely:-

Regulation 1. Short title and commencement. – (1) These Regulations may be called the Shipping Bill (Post export conversion in relation to instrument based scheme) Regulations, 2021.

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

(3) These Regulations shall apply to Shipping Bills or Bills of Export filed on or after the date of publication of these Regulations in the Official Gazette

Regulation 2. Definitions. – (1) In these Regulations, unless the context otherwise requires,-

(a) “Act” means the Customs Act, 1962 (52 of 1962);

(b) “Authorized person” means the exporter or its authorized representative

(c) “Jurisdictional Chief Commissioner of Customs” means the Principal Chief Commissioner or Chief Commissioner of Customs who has jurisdiction over the Customs station from where the export has taken place.

(d) “Jurisdictional Commissioner of Customs” means the Principal Commissioner or Commissioner of Customs who has jurisdiction over the Customs station from where the export has taken place.

(e) “Conversion” means amendment of the declaration to export under one or more instrument based scheme, made in the Shipping Bill or Bill of Export, to any other one or more instrument based scheme.

(f) “Instrument based scheme” means a scheme involving utilization of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act.

(2) Words and expressions used in these Regulations and not defined, shall have the meanings as assigned to them in the Act.

Regulation 3. Manner and time limit for applying for post export conversion of Shipping Bill in certain cases: - (1) An application for amendment of the Shipping

Bill shall be made in the same manner as was used when the original Shipping Bill was filed, which is as specified in the Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019 or in the Shipping Bill and Bill of Export (Forms) Regulations, 2017, as the case may be.

(2) The application for amendment under sub-regulation (1) shall be filed within three months from the date of order for clearance of goods under sub-section (1) of Section 51 or section 69 of the Act, as the case may be, in accordance with the provisions of Section 149 of the Act;

Provided that jurisdictional Principal Chief Commissioner or the Chief Commissioner of Customs, having regard to the circumstance under which the exporter was prevented from applying within said three months, may consider and decide, for reasons to be recorded in writing, to allow or not allow such filing outside of the said period of three months.

(3) The jurisdictional Principal Commissioner of Customs or the Commissioner of Customs, may, in his discretion, authorize the conversion of Shipping Bill, subject to the following—

- a. on the basis of documentary evidence, which was in existence at the time the goods were cleared; and
- b. subject to conditions and restrictions provided in Regulation 4; and
- c. on payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970.

Regulation 4. Conditions and restrictions for conversion of Shipping Bill: (1) The conversion of Shipping Bill shall be subject to following conditions and restrictions, namely-

(a) The exporter has not availed benefit of the instrument based scheme(s) from which conversion is being sought;

(b) No contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;

(c) No conversion shall be allowed in cases, where any condition prescribed in any Regulation or Notification for presentation of Shipping Bill in the Customs Automated System, has not been complied with.

Explanation.1 - A "free" shipping bill or bill of export is neither filed in relation to any instrument based scheme nor under a claim of drawback. It is not allowed to be amended to one involving instrument based scheme.

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Under Secretary to Government of India