

Bill of Entry (Electronic Integrated Declaration) Regulations, 2011

Notification No. 79/2011 Cus (N.T.), Dated 25.11.2011 amended by Notification No. 45/2016 - Customs (N.T.) Dated 01.04.2016

In exercise of the powers conferred by section 157 read with section 46 of the Customs Act, 1962 (52 of 1962) and in supersession of the Bill of Entry (Electronic Integrated Declaration) Regulations, 1995, except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title, extent and commencement. -

- (1) These regulations may be called the Bill of Entry (Electronic Integrated Declaration) Regulations, 2011.
- (2) They shall apply to the import of goods through all customs stations where the Indian Customs Electronic Data Interchange System is in operation.
- (3) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.-

In these regulations, unless the context otherwise requires, -

- (a) "authorised person" means an importer or a person authorised by him who has a valid licence under the Customs Brokers Licensing Regulations, 2013;
- (b) "annexure" means annexure to these regulations;(OMITTED)
- (c) "bill of entry" means electronic integrated declaration accepted and assigned a unique number by the Indian Customs Electronic Data Interchange System, and includes its electronic records or print-outs;

Explanation.- For the purposes of this clause, the electronic record shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

- (d) "electronic integrated declaration" means particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System;
- (e) "ICEGATE" means Indian Customs Electronic Data Interchange Gateway, an e-commerce portal of the Central Board of Excise and Customs;
- (f) "service centre" means the place specified by the Commissioner of Customs where the data entry of an electronic integrated declaration, is carried out;

(g) words and expressions used and not defined herein but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning as assigned to them in the said Act.

3. The authorised person may authenticate the electronic integrated declaration and the supporting documents by affixing his digital signature and enter them in the Indian Customs Electronic Data Interchange System by himself through ICEGATE or by way of data entry through the service centre by furnishing the particulars in the electronic form provided at the website <https://www.icegate.gov.in>

Explanation.- For the purposes of this regulation, the words “digital signature” shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

4. The bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic integrated declaration in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. The self-assessed copy of the Bill of Entry may be electronically transmitted to the authorised person or printed out at the service centre.

5. After the completion of assessment, the authorised person shall present his credentials for the purpose of identification and convey the number and date of the bill of entry to the proper officer of customs for making an order permitting clearance, after examination of the imported goods if so required.

6. The order under regulation 5 may be conveyed electronically to the authorised person, the Custodian, and to any other person(s) designated by the authorised person.

7. The authorised person shall retain, for a period of 5 years from the date of acceptance of the bill of entry, the self-assessed copy of the bill of entry and all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs or other Government agencies in connection with any action or proceedings under the Customs Act 1962 or any other law for the time being in force.