

F. No.473/02/2020-LC
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No.227-A, North Block
New Delhi, 08th May, 2021

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),
All Principal Chief Commissioners/Chief Commissioners of Customs & Central tax,
All Principal Commissioners/Commissioners of Customs/Customs (Preventive),
All Principal Commissioners/Commissioners of Customs & Central tax.

Subject: Restoring the facility under Circular No. 17/2020 dated 03.04.2020 namely, 'Measure to facilitate trade during the lockdown period- section 143AA of the Customs Act, 1962'- reg.

Madam/Sir,

Representations from trade have been received by the Board citing difficulties faced in the ongoing lockdown/constraints imposed in different regions of India due to resurgence of COVID-19 pandemic with a request to accept undertaking in lieu of bond required in certain cases of Customs clearance, as was earlier done through Circular No.17/2020-Cus., dated 03.04.2020.

2. The matter has been examined. Taking cognizance of the difficulties reported by the trade and industry and the importance of facilitating the Customs clearance process, the Board has decided to restore the facility of acceptance of an undertaking in lieu of bond by Customs formations from the date of issue of this Circular till **30.06.2021**. Importers/Exporters availing this facility shall ensure that the undertaking furnished in lieu of bond is duly replaced with a proper bond by **15.07.2021**.

3. The terms and conditions underlined in Circular No.17/2020-Cus., dated 03.04.2020 as amended by Circular No. 21/2020-Cus., dated 21.04.2020 remain the same.

4. Suitable Trade Notice/Standing Order may be issued to guide the trade and industry. Difficulties, if any, faced in implementation of this Circular may be immediately brought to the notice of the Board. Hindi version follows.


08/05/2021 (Bullo Mamu)
Under Secretary (LC)