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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 35 /2021-Customs (N.T.)

New Delhi, the 29<sup>th</sup> of March, 2021

G.S.R...(E).-In exercise of the powers conferred by section 157 read with section 46 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby makes the following regulations further to amend the Bill of Entry (Forms) Regulations, 1976, namely:-

1. Short title and commencement. - (1) These regulations may be called the Bill of Entry (Forms) Amendment Regulations, 2021.

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

2. In the Bill of Entry (Forms) Regulations, 1976, in regulation 4, for sub-regulation (1), the following sub-regulation shall be substituted, namely:-

“(1)(a) In case of a customs port (other than inland container depot and air freight station) at which goods are to be cleared for home consumption or warehousing, the authorised person shall file the bill of entry before the end of the day (including holidays) preceding the day on which the vessel carrying the goods arrives at the customs port:

Provided that the authorised person shall file the bill of entry before the end of the day (including holidays) of said arrival of the vessel where the goods are consigned from any of the countries mentioned below:-

- (i) Bangladesh ;
- (ii) Maldives ;
- (iii) Myanmar ;
- (iv) Pakistan ;
- (v) Sri Lanka.

(b) In case of a customs airport at which goods are to be cleared for home consumption or warehousing, the authorised person shall file the bill of entry before the end of the day (including holidays) of the arrival of the aircraft carrying the goods at the customs airport.

(c) In case of an inland container depot or air freight station at which goods are to be cleared for home consumption or warehousing, the authorised person shall file the bill of entry before the end of the day (including holidays) preceding the day on which the vehicle (which includes train) carrying the goods arrives at the inland container depot or air freight station.

(d) In case of a land customs station at which goods are to be cleared for home consumption or warehousing, the authorised person shall file the bill of entry before the end of the day (including holidays) of the arrival of the vehicle (which includes train) carrying the goods at the land customs station.”.

[F.No.450/108/2017-Cus.IV]



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Note :- The principal regulations were published vide notification number 396-Customs (N.T.), dated the 1<sup>st</sup> August, 1976, superseded by notification number 03/88-Customs (N.T.), dated the 14<sup>th</sup> January, 1988, published in the Gazette of India vide number G.S.R. 30 (E), dated the 14<sup>th</sup> January, 1988 and then restored by notification number 77/89, dated 27<sup>th</sup> December, 1988, published in the Gazette of India vide number G.S.R. 1067(E) dated the 27<sup>th</sup> December, 1989 and were last amended vide notification number 90/2020 – Customs(N.T.) , dated the 17<sup>th</sup> September, 2020, published in the Gazette of India vide number G.S.R. 568(E), dated the 17<sup>th</sup> September, 2020.