

Circular No.23 /2020-Customs

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

North Block, New Delhi
Dated 11th May, 2020

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: Review of 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.

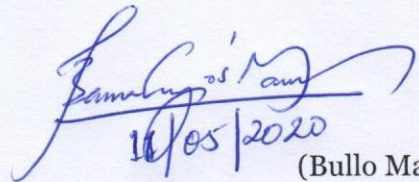
Madam/Sir,

Kind attention is invited to Board's Circular No. 17/2020 dated 03.04.2020 on '**Measure to facilitate trade during the lockdown period- section 143AA of the Customs Act, 1962**' wherein relaxation was given, in the context of lockdown announced by the Government due to COVID-19 pandemic, to accept an undertaking in lieu of a bond required during customs clearance, subject to conditions as underlined in the circular. The facility was extended till 15.05.2020 vide Circular 21/2020 dated 21.04.2020

2. In reference to MHA order 40-3/2020-DM-I(A) dated 01.05.2020, wherein the lockdown was further extended for two weeks with effect from 4th May, 2020, and taking into consideration that it might take sometime after the end of the lockdown for the situation to normalise, the Board has decided to further extend the facility of accepting undertaking in lieu of bond for the period till **30.05.2020**. Consequently, the date for submission of proper bond in lieu of which the undertaking is being temporarily accepted is extended till **15.06.2020**. This relaxation will be reviewed by the Board at the end of the lockdown period.

3. The conditions underlined in Circular No.17/2020 dated 03.04.2020 stand as they are.

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



(Bullo Mamu)
OSD (LC)