

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

Notification No. 11/2022-Customs (N.T.)

New Delhi, the 22nd February, 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 Board, hereby makes the following regulations, namely:-

1. Short title and commencement. – (1) These regulations may be called the Shipping Bill (Post export conversion in relation to instrument based scheme) Regulations, 2022.

(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.

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

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

(b) “Conversion” means amendment of the declaration made in the shipping bill or bill of export to any other one or more instrument based scheme, after the export goods have been exported.

(c) “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.

(d) “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.

(e) “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.

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

3. Manner and time limit for applying for post export conversion of Shipping Bill in certain cases. - (1) The application for conversion shall be filed in writing within a period of one year 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:

Provided that the jurisdictional Commissioner of Customs, having regard to the circumstance under which the exporter was prevented from applying within the said period of one year, may consider and decide, for reasons to be recorded in writing, to extend the aforesaid period of one year by a further period of six months:

Provided further that the jurisdictional Chief Commissioner of Customs, having regard to the circumstances under which the exporter was prevented from applying within the said period of one year and six months, may consider and decide, for reasons to be recorded in writing, to extend the said period of one year and six months by a further period of six months.

(2) For the purpose of computing the period of one year under sub-regulation (1), the period, during which stay was granted by an order of a court or tribunal, shall be excluded.

(3) The jurisdictional Commissioner of Customs, may, in his discretion, authorize the conversion of shipping bill, subject to the following, namely : –

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

(4) Subject to the provision of sub-regulation (1), the jurisdictional Commissioner of Customs shall, where it is possible so to do, decide every application for conversion within a period of thirty days from the date on which it is filed.

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

- (a) fulfilment of all conditions of the instrument based scheme to which conversion is being sought;
- (b) the exporter has not availed benefit of the instrument based scheme from which conversion is being sought;

- (c) no condition, specified in any regulation or notification, relating to presentation of shipping bill or bill of export in the Customs Automated System, has not been complied with;
- (d) 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;
- (e) the shipping bill or bill of export of which the conversion is sought is one that had been filed in relation to instrument based scheme.

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

(Manish Kumar Choudhary)
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