

CUSTOMS ACT 1962

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CUSTOMS ACT 1962 :

Clause of Finance Bill	Section	Amendment	Bizsol Analysis
54	Any Section of Customs Act	Wording of import manifest and export manifest has been renamed as arrival manifest or import manifest” and “departure manifest or export manifest.	Addition has been made as arrival manifest along with import manifest and departure manifest along with export manifest, it means all movement of goods including vessels, conveyance and aircrafts which will also have to be manifested.
55	1(2)	It extends to the whole of India “and, save as otherwise provided in this Act, it applies also to any offence or contravention thereunder committed outside India by any person”	Amendment has been made with objective so as to include the scope of Customs Act to cover any offence and contravention committed by any person outside India.
56	2(2)	2) “assessment” means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to— (a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act; (b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act; (c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other	Scope of assesment has been clear cut mentioned so as to include classification, valuation, exemptions, quantity, wt, volume and measurement, origin of goods and other specific factors for provisional assessment, self-assessment, re-assessment and any assessment even if duty is nil.

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		<p>law for the time being in force;</p> <p>(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;</p> <p>(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;</p> <p>(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;'</p>	
56	2(6)	Central Board of Indirect Taxes and Customs	Name of CBEC has been changed to CBITC
56	2(28)	"Indian Customs Waters" means the ²⁰ [waters extending into the sea up to the limit of Exclusive Economic Zone under section 7 of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, (80 of 1976)] and includes any bay, gulf, harbour, creek or tidal river;	The limit of Indian Custom Water has been extended for the coverage under the Customs Act
56	30(AA)	'(30AA) "notification" means notification published in the Official Gazette and the expression "notify" with its cognate meaning	Notify includes Notification to be published in the official Gazette or electronically notified.

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		and grammatical variation shall be construed accordingly	
57	11(3)	(3) Any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.”.	<p>This is a welcome provision. Even if there are restrictions, prohibitions or obligations w.r.t. import & exports under any other law e.g. IGST Act or Foreign Trade Policy etc. until notification under Customs Act is issued, such amendment in other laws will not have any impact under Customs law.</p> <p>This change will be effected from the date to be notified by the Central Government.</p>
58	17(2)	<p>(2) The proper officer may verify the entries made under section 46 or section 50 and the self-assessment of goods referred to in subsection (1) and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.</p> <p>Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.”;</p>	<p>The scope of self-assessment has been included so as to include entry of goods on importation and entry of goods on exportation.</p> <p>Further proviso has been inserted providing legal backing for risk based selection of Bill of Entry / Shipping Bill.</p>
58	17(3)	(3) For the purposes of verification under subsection (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby	Such documents will be called only for verification when case has been taken under Risk Based Assessment.

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		the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.	It will avoid lot of
58	17(5)	(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefor under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re- assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be	Scope of re-assessment has been increased manifold and restrictions omitted.
58	17(6)	(6) Where re-assessment has not been done or a speaking order has not been passed on re-assessment, the proper officer may audit the assessment of duty of the imported goods or export goods at his office or at the premises of the importer or exporter, as may be expedient, in such manner as may be prescribed.	The provision has been omitted w.r.t. provisions of audit, since there is separate chapter provided for audit.
59	18(1)	(1) Notwithstanding anything contained in this Act but without prejudice to the provisions of section 46 & 50	Provisional assessment will cover exports also.

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		<p>(a) where the importer or exporter is unable to make self-assessment under sub-section (1) of section 17 and makes a request in writing to the proper officer for assessment; or</p> <p>(b) where the proper officer deems it necessary to subject any imported goods or export goods to any chemical or other test; or</p> <p>(c) where the importer or exporter has produced all the necessary documents and furnished full information but the proper officer deems it necessary to make further enquiry; or</p> <p>(d) where necessary documents have not been produced or information has not been furnished and the proper officer deems it necessary to make further enquiry,</p> <p>the proper officer may direct that the duty leviable on such goods be assessed provisionally if the importer or the exporter, as the case may be, furnishes such security as the proper officer deems fit for the payment of the deficiency, if any, between the duty as may be finally assessed or re-assessed as the case may be, and the duty provisionally assessed.]</p>	

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59	18(1A)	(1A) Where, pursuant to the provisional assessment under sub-section (1), if any document or information is required by the proper officer for final assessment, the importer or exporter, as the case may be, shall submit such document or information within such time, and the proper officer shall finalise the provisional assessment within such time and in such manner, as may be prescribed.”;	Time limit and procedure will be notifying for making a final assessment in case of the provisional assessment and importer / exporter has to furnish the documents within the time limit prescribed for finalization of the assessment.
59	18(3)	(3) The importer or exporter shall be liable to pay interest, on any amount payable to the Central Government, consequent to the final assessment order 19[or re-assessment order] under sub-section (2), at the rate fixed by the Central Government under section 28AA from the first day of the month in which the duty is provisionally assessed till the date of payment thereof.	Error has been rectified retrospectively from 8 th April 2011.
60	25A & 25 B	25A Inward processing of goods. Where the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification, exempt such of the goods which are imported for the purposes of repair, further processing or manufacture, as may be specified therein, from the whole or any	This provision has been Inserted, so as to empower Central Govt. To exempt or to grant partial exemption for re-importation and exportation thereof within 1 year period for repairs or further processing from the date of late export order.

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		<p>part of duty of customs leviable thereon, subject to the following conditions, namely:—</p> <p>(a) the goods shall be re-exported after such repair, further processing or manufacture, as the case may be, within a period of one year from the date on which the order for clearance of the imported goods is made;</p> <p>(b) the imported goods are identifiable in the export goods; and</p> <p>(c) such other conditions as may be specified in that notification.</p> <p>25 B Outward processing of goods.</p> <p>Notwithstanding anything contained in section 20, where the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification, exempt such of the goods which are re-imported after being exported for the purposes of repair, further processing or manufacture, as may be specified therein, from the whole or any part of duty of customs leviable thereon, subject to the following conditions, namely:—</p> <p>(a) the goods shall be re-imported into India after such repair, further processing or manufacture, as the case may be, within a period</p>	

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		of one year from the date on which the order permitting clearance for export is made; (b) the exported goods are identifiable in the re-imported goods; and (c) such other conditions as may be specified in that notification.”.	
61	28(1)(a)	SECTION 28. 50[Recovery of 51[duties not levied or not paid or short-levied or short- paid] or erroneously refunded. - (1) Where any 52[duty has not been levied or not paid or short-levied or short-paid] or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts,- (a) the proper officer shall, within 53[two years] from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied 54[or paid] or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice; “Provided that before issuing notice, the proper officer shall hold pre-notice consultation with	This is also a welcome provision for pre-notice consultation before issuance of SCN. Hope this will not be used for increase in corruption at the cost of Ex-Chequer.

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		the person chargeable with duty or interest in such manner as may be prescribed	
61	28(7A)	“(7A) Save as otherwise provided in clause (a) of sub-section (1) or in sub-section (4), the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed, and the provisions of this section shall apply to such supplementary notice as if it was issued under the said sub-section (1) or sub-section (4).”;	This provision has been inserted so as to avoid undue benefit on account of errors and omission while drafting the SCN and supplementary SCN also can be issued.
61	28(9)	<p>9) The proper officer shall determine the amount of duty or interest under sub-section (8),-</p> <p>(a) within six months from the date of notice, where it is possible to do so, in respect of cases falling under clause (a) of sub- section (1);</p> <p>(b) within one year from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (4).</p> <p>Provided that where the proper officer fails to so determine within the specified period, any officer senior in rank to the proper officer may, having regard to the circumstances under which the proper officer was prevented from determining the amount of duty or interest</p>	<p>This is a welcome provision.</p> <p>SCN will have to be issued within the period of limitation and now there will be no desecration. However, only the senior rank officers will be allowed to extend the time limit by 6 months and could not be extended, the proceedings will be deemed to be concluded.</p>

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		<p>under sub-section (8), extend the period specified in clause (a) to a further period of six months and the period specified in clause (b) to a further period of one year:</p> <p>Provided further that where the proper officer fails to determine within such extended period, such proceeding shall be deemed to have concluded as if no notice had been issued.</p>	
61	28(9A)	<p>“(9A) Notwithstanding anything contained in sub-section (9), where the proper officer is unable to determine the amount of duty or interest under sub-section (8) for the reason that—</p> <p>(a) an appeal in a similar matter of the same person or any other person is pending before the Appellate Tribunal or the High Court or the Supreme Court; or</p> <p>(b) an interim order of stay has been issued by the Appellate Tribunal or the High Court or the Supreme Court; or</p> <p>(c) the Board has, in a similar matter, issued specific direction or order to keep such matter pending; or</p> <p>(d) the Settlement Commission has admitted an application made by the person concerned, the proper officer shall inform the person concerned the reason for non-determination of the amount</p>	In such cases, period will be counted from the date of final order and not from the date of notice.

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		of duty or interest under sub-section (8) and in such case, the time specified in subsection (9) shall apply not from the date of notice, but from the date when such reason ceases to exist.”;	
61	28(10A)	“(10A) Notwithstanding anything contained in this Act, where an order for refund under subsection (2) of section 27 is modified in any appeal and the amount of refund so determined is less than the amount refunded under said subsection, the excess amount so refunded shall be recovered along with interest thereon at the rate fixed by the Central Government under section 28AA, from the date of refund up to the date of recovery, as a sum due to the Government.	Excess amount of refund granted will have to be paid back along with interest.
61	28(10B)	(10B) A notice issued under sub-section (4) shall be deemed to have been issued under subsection (1), if such notice demanding duty is held not sustainable in any proceeding under this Act, including at any stage of appeal, for the reason that the charges of collusion or any willful mis-statement or suppression of facts to evade duty has not been established against the person to whom such notice was issued and the amount of duty and the interest thereon shall be computed accordingly.”;	Even in case of suppression of facts, collusion or misstatement, Appeal is allowed demand of duty alongwith interest, considering that SCN is deemed to be issued within time limit and therefore demand at least for pertaining to one year will sustain. Explanation 4 has been inserted so as to give retrospective effect to this provision from 14 th May 2015

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		Explanation 4.—For the removal of doubts, it is hereby declared that in cases where notice has been issued for non-levy, not paid, short-levy or short-paid or erroneous refund after the 14th day of May, 2015, but before the date on which the Finance Bill, 2018 receives the assent of the President, they shall continue to be governed by the provisions of section 28 as it stood immediately before the date on which such assent is received.”.	
62	28E(a)	{(a) activity means import or export and includes any new business of import or export proposed to be undertaken by the existing importer or exporter, as the case may be;}	Definition of activity has been omitted mainly to enhance the scope of advance ruling authority.
62	28E(b)	advance ruling” means a written decision on any of the questions referred to in section 28H raised by the applicant in his application in respect of any goods prior to its importation or exportation;	Now advance ruling can be applied only prior to importation or exportation
62	28E(ba)	‘(ba) “Appellate Authority” means the Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961;	Appellate Authority will be the same as constituted under Income Tax Act. This is in line with provisions of GST so as to have appeal before Appellate Authority against the order of Advance Ruling Authority.
62	28E(c)	‘(c) “applicant” means any person,— (i) holding a valid Importer-exporter Code Number granted under section 7 of the Foreign Trade (Development and Regulation) Act, 1992; or (ii) exporting any goods to India; or	This is in line with the definition has been changed which is line with GST Law, so as to include any person holding valid IEC.

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		(iii) with a justifiable cause to the satisfaction of the Authority, who makes an application for advance ruling under section 28H;'	
62	28(e), (f), (g)	<p>'(e) "Authority" means the Customs Authority for Advance Rulings appointed under section 28EA;';</p> <p>(f) Chairperson" means the Chairperson of the Authority;</p> <p>(g) Chairperson" means the Chairperson of the Authority;</p>	<p>There will be a separate Advance Ruling Authority under the Customs Act.</p> <p>The definition has been amended so as to include Chairperson of the Appellate Authority</p>
63	28(EA)	<p>28EA. (1) The Board may, for the purposes of giving advance rulings under this Act, by notification, appoint an officer of the rank of Principal Commissioner of Customs or Commissioner of Customs to function as a Customs Authority for Advance Rulings: Provided that till the date of appointment of the Customs Authority for Advance Rulings, the existing Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961 shall continue to be the Authority for giving advance rulings for the purposes of this Act.</p> <p>(2) The offices of the Authority may be established in New Delhi and at such other places, as the</p>	<p>Advance Ruling Authority for customs will include the officer in the rank of Principal Commissioner of Customs or Commissioner</p>

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		Board may deem fit. (3) Subject to the provisions of this Act, the Authority shall exercise the powers and authority conferred on it by or under this Act.”.	
64	28F(1)	(1) Subject to the provisions of this Act, the Appellate Authority for deciding appeal under this Chapter and the said Appellate Authority” shall exercise the jurisdiction, powers and authority conferred on it by or under this Act: Provided that the Member from the Indian Revenue Service (Customs and Central Excise), who is qualified to be a Member of the Board, shall be the revenue Member of the Appellate Authority for the purposes of this Act.	This power has been given to the Appellate Authority
64	28F(3)	“(3) On and from the date of appointment of the Customs Authority for Advance Rulings, every application and proceeding pending before the erstwhile Authority for Advance Rulings shall stand transferred to the Authority from the stage at which such application or proceeding stood as on the date of such appointment	Earlier pending cases will be transferred to new authority
65	28H (2)(d)	“(d) applicability of notifications issued in respect of tax or duties under this Act or the	Wording of “tax” has been included so as to cover IGST

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		Customs Tariff Act, 1975 or any tax or duty chargeable under any other law for the time being in force in the same manner as duty of customs leviable under this Act or the Customs Tariff Act;”;	
65	28H(f)	“(f) any other matter as the Central Government may, by notification, specify.”;	It empowers the Central Govt. to add any scope for advance ruling
65	28H(5)	The applicant may be represented by any person resident in India who is authorised in this behalf. Explanation.—For the purposes of this sub-section “resident” shall have the same meaning as assigned to it in clause (42) of section 2 of the Income-tax Act, 1961.’.	Representation can be made only by Indian resident. This is perhaps to stop the entry of non-Indian for representation before advance Ruling Authority and Appellate Authority
66	28 (I)(6)	(6) The Authority shall pronounce its advance ruling in writing within 3 month of the receipt of application.	Decision has to be given within the period of 3 months. Period has been reduced to 3 months.
67	28(K)(1)	(1) Where the Authority finds, on a representation made to it by the 12[Principal Commissioner of Customs or Commissioner of Customs] or otherwise, that an advance ruling pronounced by it under sub-section (6) of section 28-I has been obtained by the applicant by fraud or misrepresentation of facts, it may, by order, declare such ruling to be void ab initio and thereupon all the provisions of this Act shall	Period has been omitted for making order void, when such order has been obtained by mis-representation. When such order has made void, the period of limitation will be counted from the order and not from the date of payment of duty or otherwise as the case may be.

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		<p>apply (after excluding the period beginning with the date of such advance ruling and ending with the date of order under this sub-section) to the applicant as if such advance ruling had never been made.</p> <p>Provided that in computing the period of two years referred to in clause (a) of sub-section (1) of section 28, or five years referred to in sub-section (4) thereof, for service of notice for recovery of any duty not levied, short-levied, not paid or short-paid on account of the advance ruling, the period beginning with the date of such advance ruling and ending with the date of the order under this sub-section shall be excluded.”.</p>	
68	28(KA) (1)(2)	<p>28KA Appeal</p> <p>28KA. (1) Any officer authorised by the Board, by notification, or the applicant may file an appeal to the Appellate Authority against any ruling or order passed by the Authority, within sixty days from the date of the communication of such ruling or order, in such form and manner as may be prescribed:</p> <p>Provided that where the Appellate Authority is satisfied that the appellant was prevented by</p>	<p>This is in line with GST provisions and now Appeal also can be made against the order of Advance Ruling before Appellate Authority.</p>

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		<p>sufficient cause from presenting the appeal within the period so specified, it may allow a further period of thirty days for filing such appeal.</p> <p>(2) The provisions of section 28-I and 28J shall, mutatis mutandis, apply to the appeal under this section.”</p>	
69	28(L)	<p>(1) The Authority or Appellate Authority shall, for the purpose of exercising its powers regarding discovery and inspection, enforcing the attendance of any person and examining him on oath, issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908).</p> <p>(2) The Authority or Appellate Authority shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974), and every proceeding before the Authority or Appellate Authority shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196, of the Indian Penal Code (45 of 1860).</p>	This is in line with GST provisions and now Appeal also can be made against the order of Advance Ruling before Appellate Authority.
70	28M	28M Procedure for Authority and Appellate Authority.	Procedure to be followed for Authority and Appellate Authority has been prescribed

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		<p>(1) The Authority shall follow such procedure as may be prescribed.</p> <p>(2) The Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure in all matters arising out of the exercise of its powers and authority under this Act.”.</p>	
71	30(1)	<p>(1) The person-in-charge of -</p> <p>(i) a vessel; or</p> <p>(ii) an aircraft; or</p> <p>(iii) a vehicle,</p> <p>carrying imported goods or export goods or any other person as may be specified by the Central Government, by notification in the Official Gazette, in this behalf shall, in the case of a vessel or an aircraft, deliver to the proper officer 3[an import manifest by presenting electronically prior to the arrival] of the vessel or the aircraft, as the case may be, and in the case of a vehicle, an import report within twelve hours after its arrival in the customs station, in the such form and manner as may be prescribed and if the import manifest or the import report or any part thereof, is not delivered to the proper officer within the time specified in this</p>	Scope has been enhance so as to include export of the goods. Methodology of manifestation will be notified separately.

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		<p>sub-section and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or any other person referred to in this sub-section, who caused such delay, shall be liable to a penalty not exceeding fifty thousand rupees:]</p> <p>4[Provided that the 5[Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to deliver import manifest by presenting electronically, allow the same to be delivered in any other manner.]</p>	
72	41(1)	<p>(1) The person-in-charge of a conveyance carrying export goods or imported goods shall, before departure of the conveyance from a customs station, deliver to the proper officer in the case of a vessel or aircraft, an [export manifest by presenting electronically], and in the case of a vehicle, an export report, in the such form and manner as may be prescribed and in case, the person-in-charge fails to deliver the departure manifest or export manifest or the export report or any part thereof within such time, and the proper officer is satisfied that there is no sufficient cause for such delay, such person-in-charge shall be liable to pay penalty not exceeding fifty thousand rupees: :</p>	<p>Scope has been enhance so as to include export of the goods. Methodology of manifestation will be notified separately.</p>

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		8[Provided that the 5[Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to deliver the export manifest by presenting electronically, allow the same to be delivered in any other manner.]	
73	45(2)(b)	(b) shall not permit such goods to be removed from the customs area or otherwise dealt with, except under and in accordance with the permission in writing of the proper officer or in such manner as may be prescribed.	Procedure and manner will be prescribed for removal of goods from the custom area.
74	46(1)	(1) The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in the in such form and manner as may be prescribed: Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically on the customs automated system , allow an entry to be presented in any other manner: Provided further that] if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for	Customs Automated System is inserted so as to include filing of documents on ICE Gate

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		want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.	
74	46(3)	<p>[(3) The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:</p> <p>Provided that a bill of entry may be presented at any time not exceeding thirty days prior to of the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:</p>	Substance remains the same. Advance Bill of Entry can be filed within 30 days from expected arrival
74	46(4)	(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any,	Self-Declaration has been made more exhaustive

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		and such other documents relating to the imported goods as may be prescribed	
74	46(4A)	“(4A) The importer who presents a bill of entry shall ensure the following, namely:— (a) the accuracy and completeness of the information given therein; (b) the authenticity and validity of any document supporting it; and (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.”.	Self-Declaration has been made more exhaustive
75	47(1)	(1)] Where the proper officer is satisfied that any goods entered for home consumption are not prohibited goods and the importer has paid the import duty, if any, assessed thereon and any charges payable under this Act in respect of the same, the proper officer may make an order permitting clearance of the goods for home consumption: Provided that such order may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection Provided further that criteria the Central Government may, by notification in the Official Gazette, permit certain class of importers to	Let import for home consumption will be allowed electronically / through Customs Automated Systems of ICE Gate.

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		make deferred payment of said duty or any charges in such manner as may be provided by rules.]	
76	50((1)	<p>(1) The exporter of any goods shall make entry thereof by presenting electronically on the customs automated system” to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export in the in such form and manner as may be Prescribed .</p> <p>Provided that the 1[Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner.]</p>	Customs Automated System is inserted so as to include filing of documents on ICE Gate
76	50(3)	<p>(3) The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:—</p> <p>(a) the accuracy and completeness of the information given therein;</p> <p>(b) the authenticity and validity of any document supporting it; and</p> <p>(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act</p>	Self-Declaration has been made more exhaustive

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		or under any other law for the time being in force.”.	
77	51(1)	<p>Where the proper officer is satisfied that any goods entered for export are not prohibited goods and the exporter has paid the duty, if any, assessed thereon and any charges payable under this Act in respect of the same, the proper officer may make an order permitting clearance and loading of the goods for exportation:</p> <p>Provided that such order may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria:</p> <p>Provided further that the Central Government may, by notification in the Official Gazette, permit certain class of exporters to make deferred payment of said duty or any charges in such manner as may be provided by rules.]</p>	Let Export order will be allowed electronically / through Customs Automated Systems of ICE Gate.
78	Chapter VII PAYMENTS THROUGH ELECTRONIC CASH LEDGER	51A. (1) Every deposit made towards duty, interest, penalty, fee or any other sum payable by a person under the provisions of this Act or under the Customs Tariff Act, 1975 or under any other law for the time being in force or the rules and regulations made thereunder, using authorised mode of payment shall, subject to	<p>New Chapter PAYMENTS THROUGH ELECTRONIC CASH LEDGER has been introduced, so as to allow to pay in advance the amount of duty, tax, penalty, interest etc.</p> <p>Effective date will be notified separately.</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>such conditions and restrictions, be credited to the electronic cash ledger of such person, to be maintained in such manner, as may be prescribed.</p> <p>(2) The amount available in the electronic cash ledger may be used for making any payment towards duty, interest, penalty, fees or any other sum payable under the provisions of this Act or under the Customs Tariff Act, 1975 or under any other law for the time being in force or the rules and regulations made thereunder in such manner and subject to such conditions and within such time as may be prescribed.</p> <p>(3) The balance in the electronic cash ledger, after payment of duty, interest, penalty, fee or any other amount payable, may be refunded in such manner as may be prescribed.</p> <p>(4) Notwithstanding anything contained in this section, if the Board is satisfied that it is necessary or expedient so to do, it may, by notification, exempt the deposits made by such class of persons or with respect to such categories of goods, as may be specified in the notification, from all or any of the provisions of this section</p>	<p>This is a welcome provision which will reduce the period required for importation.</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
79	54(1)	<p>(1) Where any goods imported into a customs station are intended for transshipment, a bill of transshipment shall be presented to the roper officer in the such form and manner as may be prescribed:</p> <p>Provided that where the goods are being transhipped under an international treaty or bilateral agreement between the Government of India and Government of a foreign country, a declaration for transshipment instead of a bill of transshipment shall be presented to the proper officer in the such form and manner as may be prescribed.</p>	Forms & Procedure will be prescribed.
80	60(1)	<p>Provided that such order may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria</p>	Customs Automated System is inserted so as to include filing of documents on ICE Gate
81	68	<p>Provided that the order referred to in clause (c) may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria:</p> <p>Provided further that that the owner of any warehoused goods may, at any time before an order for clearance of goods for home consumption has been made in respect of such</p>	Order will be issued electronically / through Customs Automated Systems of ICE Gate.

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>goods, relinquish his title to the goods upon payment of rent, interest, other charges and penalties that may be payable in respect of the goods and upon such relinquishment, he shall not be liable to pay duty thereon.</p> <p>Provided also that the owner of any such warehoused goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force.</p>	
82	69(1)	<p>Provided that the order referred to in clause (c) may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria.</p>	<p>Proviso has been inserted so as to include Customs Automated System in ICE Gate.</p>
83	74	<p>(1) When any goods capable of being easily identified which have been imported into India and upon which 1[any duty has been paid on importation, -</p> <p>(i) are entered for export and the proper officer makes an order permitting clearance and loading of the goods for exportation under section 51; or</p> <p>(ii) are to be exported as baggage and the owner of such baggage, for the purpose of clearing it, makes a declaration of its contents to the proper officer under section 77 (which declaration shall</p>	<p>Error has been corrected.</p> <p>Drawback u/s 74 of Customs Act is allowed even on the export shipment made by post</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>be deemed to be an entry for export for the purposes of this section) and such officer makes an order permitting clearance of the goods for exportation; or</p> <p>(iii) are entered for export by post under clause (a) of section 84 and the proper officer makes an order permitting clearance of the goods for exportation,</p>	
84	75	<p>(1) Where it appears to the Central Government that in respect of goods of any class or description 4[manufactured, processed or on which any operation has been carried out in India] 5[, being goods which have been entered for export and in respect of which an order permitting the clearance and loading thereof for exportation has been made under section 51 by the proper officer], 6[or being goods entered for export by post under clause (a) of section 84 and in respect of which an order permitting clearance for exportation has been made by the proper officer], a drawback should be allowed of duties of customs chargeable under this Act on any imported materials of a class or description used in the 7[manufacture or processing of such goods or carrying out any operation on such goods], the Central Government may, by notification in the Official Gazette, direct that drawback shall be allowed in respect of such</p>	<p>Error has been corrected.</p> <p>Drawback u/s 75 of Customs Act is allowed even on the export shipment made by post</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		goods in accordance with, and subject to, the rules made under sub-section (2):	
85	Chapter XI	Special provisions regarding baggage, goods imported or exported by POST COURIER and stores Baggage	Courier also included in addition to Post
86	83	<p>Rate of duty and tariff valuation in respect of goods imported or exported by post of courier. -</p> <p>(1) The rate of duty and tariff value, if any, applicable to any goods imported by post shall be the rate and valuation in force on the date on which the postal authorities present to the proper officer a list containing the particulars of such goods for the purpose of assessing the duty thereon :</p> <p>Provided that if such goods are imported by a vessel and the list of the goods containing the particulars was presented before the date of the arrival of the vessel, it shall be deemed to have been presented on the date of such arrival.</p> <p>(2) The rate of duty and tariff value, if any, applicable to any goods exported by post shall be the rate and valuation in force on the date on which the exporter delivers such goods to the postal authorities for exportation.</p>	Courier also included in addition to Post
87	84	Regulations regarding goods imported or to be exported by post or courier . - The Board may make regulations providing for the form and manner in which an entry may be made in	

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>respect of goods imported or to be exported by post or Courier</p> <p>(b) the examination, assessment to duty, and clearance of goods imported or to be exported by post or Courier ;</p> <p>(c) the transit or transshipment of goods imported by post, from one customs station to another or to a place outside India. Stores</p>	
88	CHAPTER XIIIA AUDIT	<p>CHAPTER XIIIA AUDIT</p> <p>99A. The proper officer may carry out the audit of assessment of imported goods or export goods or of an auditee under this Act either in his office or in the premises of the auditee in such manner as may be prescribed.</p> <p>Explanation.—For the purposes of this section, “auditee” means a person who is subject to an audit under this section and includes an importer or exporter or custodian approved under section 45 or licensee of a warehouse and any other person concerned directly or indirectly in clearing, forwarding, stocking, carrying, selling or purchasing of imported goods or export goods or dutiable goods.’.</p>	<p>Introduced new chapter, since Risk based Assessment System and Self Assessment System, Audit is introduced at the premises of the Auditee.</p>
89	109A	<p>109A. Notwithstanding anything contained in this Act, the proper officer or any other officer authorised by him in this behalf, may undertake controlled delivery of any consignment of such</p>	<p>Welcome provision to restrict the pass through of import consignment in Indian Territory.</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>goods and in such manner as may be prescribed, to—</p> <p>(a) any destination in India; or</p> <p>(b) a foreign country, in consultation with the competent authority of such country to which such consignment is destined.</p> <p>Explanation.—For the purposes of this section “controlled delivery” means the procedure of allowing consignment of such goods to pass out of, or into, the territory of India with the knowledge and under the supervision of proper officer for identifying the persons involved in the commission of an offence or contravention under this Act.’.</p>	
90	110(2)	<p>(2) Where any goods are seized under subsection (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:</p> <p>Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified:</p>	<p>Provision has been made to extend the period of 6 months for the issuance of SCN in case of Seizer subject to reasons recorded in witting and information to be given to the person of whom goods are seized.</p> <p>Such powers has been given to Commissioner of the Customs.</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		Provided further that where any order for provisional release of the seized goods has been passed under section 110A, the specified period of six months shall not apply	
91	122	Adjudication of confiscations and penalties. - In every case under this Chapter in which anything is liable to confiscation or any person is liable to a penalty, such confiscation or penalty may be adjudged, - (a) without limit, by a Principal Commissioner of Customs or Commissioner of Customs] or a Joint Commissioner of Customs (b) up to such limit, by such officers, as the Board may, by notification, specify	Specific limits provided in case of adjudication to the Deputy Commissioner or lower rank has been taken out from the Act, but new limits will be notified
92	124	Issue of show cause notice before confiscation of goods, etc. - No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person - (a) is given a notice in 40[writing with the prior approval of the officer of Customs not below the rank of 41[an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;	Supplementary notice also can be issued and procedure will be prescribed even in the case of confiscation

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and</p> <p>(c) is given a reasonable opportunity of being heard in the matter</p> <p>Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed</p>	
93	125(1)	<p>Option to pay fine in lieu of confiscation. –</p> <p>(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:</p> <p>Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause</p>	<p>The proviso of the section will not apply when proceedings are concluded or deemed to be concluded on the grounds of limitation for time limit for adjudication.</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>(i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply:</p> <p>Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.</p>	
93	125(3)	<p>Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.</p> <p>Explanation.—For removal of doubts, it is hereby declared that in cases where an order under sub-section (1) has been passed before the date on which the Finance Bill, 2018 receives the assent of the President and no appeal is pending against such order as on that date, the option under said sub-section may be exercised within a period of one hundred and twenty days from the date on which such assent is received.”.</p>	Time limit for depositing the fine is fixed which is max 120 days from the date of order until the appeal is filed against such order.

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
94	128A(3)	The Commissioner (Appeals) shall, after making such further inquiry as may be necessary, pass such order, as he thinks just and proper,— (a) confirming, modifying or annulling the decision or order appealed against; or (b) referring the matter back to the adjudicating authority with directions for fresh adjudication or decision, as the case may be, in the following cases, namely:— (i) where an order or decision has been passed without following the principles of natural justice; or (ii) where no order or decision has been passed after re-assessment under section 17; or (iii) where an order of refund under section 27 has been issued by crediting the amount to Fund without recording any finding on the evidence produced by the applicant	Now Commissioner Appeals can remand the case <i>de-novo</i> with specified circumstances.
95	143AA	143AA. Notwithstanding anything contained in any other provision of this Act, the Board may, for the purposes of facilitation of trade, take such measures or prescribe separate procedure or documentation for a class of importers or exporters or for categories of goods or on the basis of the modes of transport of goods, in order to,—	Government is empowered to prescribe procedure or documentation for specific class of importers or exporters or categories of the goods to simplify or provide different procedures to facilitate the trades, which will reduce the transaction cost and remove the difficulties.

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		(a) maintain transparency in the import and export documentation; or (b) expedite clearance or release of goods entered for import or export; or (c) reduce the transaction cost of clearance of importing or exporting goods; or (d) maintain balance between customs control and facilitation of legitimate trade.”.	
96	151B	151B Reciprocal arrangement for exchange of information Facilitating trade. (1) The Central Government may enter into an agreement or any other arrangement with the Government of any country outside India or with such competent authorities of that country, as it deems fit, for facilitation of trade, enforcing the provisions of this Act and exchange of information for trade facilitation, effective risk analysis, verification of compliance and prevention, combating and investigation of offences under the provisions of this Act or under the corresponding laws in force in that country. (2) The Central Government may, by notification, direct that the provisions of this section shall apply to the contracting State with which reciprocal agreement or arrangements have been made, subject to such conditions,	New provisions has been made to empowering the Govt. for reciprocal arrangement for exchange of information facilitating the trade.

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>exceptions or qualifications as may be specified in that notification.</p> <p>(3) Subject to the provisions of sub-section (2), the information received under sub-section (1) may also be used as evidence in investigations and proceedings under this Act.</p> <p>(4) Where the Central Government has entered into a multilateral agreement for exchange of information or documents for the purpose of verification of compliance in identified cases, the Board shall specify the procedure for such exchange, the conditions subject to which such exchange shall be made and designation of the person through whom such information shall be exchanged.</p> <p>(5) Notwithstanding anything contained in sub-section (1) or sub-section (2) or sub-section (3), anything done or any action taken or purported to have been done or taken, in pursuance to any agreement entered into or any other arrangement made by the Central Government prior to the date on which the Finance Bill, 2018 receives the assent of the President, shall be deemed to have been done or taken under the provisions of this section.</p> <p>Explanation.—For the purposes of this section, the expressions,—</p>	

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>(i) “contracting State” means any country outside India in respect of which agreement or arrangements have been made by the Central Government with the Government or authority of such country through an agreement or otherwise;</p> <p>(ii) “corresponding law” means any law in force in the contracting State corresponding to any of the provisions of this Act or dealing with offences in that country corresponding to any of the offences under this Act.’.</p>	
97	153	<p>153 Modes for service of notice, order, etc.</p> <p>(1) An order, decision, summons, notice or any other communication under this Act or the rules made thereunder may be served in any of the following modes, namely:—</p> <p>(a) by giving or tendering it directly to the addressee or importer or exporter or his customs broker or his authorised representative including employee, advocate or any other person or to any adult member of his family residing with him;</p> <p>(b) by a registered post or speed post or courier with acknowledgement due, delivered to the person for whom it is issued or to his authorised representative, if any, at his last known place of business or residence;</p>	<p>SCN or orders or Summons or any letters can be issued by hand and can be delivered to employee, CHA, Advocate or any adult member of family or can be issued by Post or sped post or courier with acknowledgement receipt or electronically through email on the address available with customs, publishing in news paper or affixing the same on the last known address of the office / business or uploading of the official website of the notice board.</p> <p>This will really cause the hardship for filling the reply / documents/ appeals in the prescribed period and importer / exporter will lose their appellate remedy.</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>(c) by sending it to the e-mail address as provided by the person to whom it is issued, or to the e-mail address available in any official correspondence of such person (d) by publishing it in a newspaper widely circulated in the locality in which the person to whom it is issued is last known to have resided or carried on business; or (e) by affixing it in some conspicuous place at the last known place of business or residence of the person to whom it is issued and if such mode is not practicable for any reason, then, by affixing a copy thereof on the notice board of the office or uploading on the official website, if any.</p> <p>(2) Every order, decision, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed or uploaded in the manner provided in sub-section (1).</p> <p>(3) When such order, decision, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.”.</p>	
98	157(2)	(1) Without prejudice to any power to make regulations contained elsewhere in this Act, the Board may make regulations consistent with	<p>Government will prescribed the rules for d) the time and manner of finalisation of provisional assessment;</p> <p>(e) the manner of conducting pre-notice consultation;</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>this Act and the rules, generally to carry out the purposes of this Act.</p> <p>(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely :-</p> <p>(a) the form and manner to deliver or present of a bill of entry, shipping bill, bill of export, import manifest, import report, export manifest, export report,35[bill of transshipment, declaration for transshipment] boat note and bill of coastal goods;</p> <p>(ai) the manner of export of goods, relinquishment of title to the goods and abandoning them to customs and destruction or rendering of goods commercially valueless in the presence of the proper officer under clause (d) of sub-section (1) of section 26A;</p> <p>(aai) the form and manner of making application for refund of duty under sub-section (2) of section 26A;]</p> <p>(aa) the 38[form and manner] in which an application for refund shall be made under section 27</p> <p>(ab) the form, the particulars, the manner and the time of delivering the passenger and crew manifest for arrival and departure and passenger</p>	<p>(f) the circumstances under which, and the manner in which, supplementary notice may be issued;</p> <p>(g) the form and manner in which an application for advance ruling or appeal shall be made, and the procedure for the Authority, under Chapter VB;</p> <p>(h) the manner of clearance or removal of imported or export goods;</p> <p>(i) the documents to be furnished in relation to imported goods;</p> <p>(j) the conditions, restrictions and the manner of making deposits in electronic cash ledger, the utilisation and refund therefrom and the manner of maintaining such ledger;</p> <p>(k) the manner of conducting audit;</p> <p>(l) the goods for controlled delivery and the manner thereof;</p> <p>(m) the measures and separate procedure or documentation for a class of importers or exporters or categories of goods or on the basis of the modes of transport of goods.”.</p>

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>name record information and the penalty for delay in delivering such information under sections 30A and 41A</p> <p>(b) the conditions subject to which the transshipment of all or any goods under subsection (3) of section 54, the transportation of all or any goods under section 56 and the removal of warehoused goods from one warehouse to another under section 67, may be allowed without payment of duty;</p> <p>(c) the conditions subject to which any manufacturing process or other operations may be carried on in a warehouse under section 65.</p> <p>(d) the time and manner of finalisation of provisional assessment;</p> <p>(e) the manner of conducting pre-notice consultation;</p> <p>(f) the circumstances under which, and the manner in which, supplementary notice may be issued;</p> <p>(g) the form and manner in which an application for advance ruling or appeal shall be made, and the procedure for the Authority, under Chapter VB;</p> <p>(h) the manner of clearance or removal of imported or export goods;</p>	

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Clause of Finance Bill	Section	Amendment	Bizsol Analysis
		<p>(i) the documents to be furnished in relation to imported goods;</p> <p>(j) the conditions, restrictions and the manner of making deposits in electronic cash ledger, the utilisation and refund therefrom and the manner of maintaining such ledger;</p> <p>(k) the manner of conducting audit;</p> <p>(l) the goods for controlled delivery and the manner thereof;</p> <p>(m) the measures and separate procedure or documentation for a class of importers or exporters or categories of goods or on the basis of the modes of transport of goods.”.</p>	
99	Section 25 (1) of Customs Act Section 12(3) of Customs Tariff Act	<p>(2) Refund shall be made of all such integrated tax which has been collected, but which would not have been so collected, had the amendment made vide the notification referred to in sub-section (1) been in force at all material times:</p> <p>Provided that an application for claim of integrated tax shall be made within a period of six months from the date on which the Finance Bill, 2018 receives assent of the President.</p>	<p>This is a retrospective amendment w.e.f. 1st July 2017.</p> <p>Time limit prescribed to take the refund of IGST wrongly paid is only 6 months.</p>

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