



OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
MUMBAI CUSTOMS ZONE-III, E & T (X) SECTION
AIR CARGO COMPLEX, SAHAR
ANDHERI (E), MUMBAI - 400099.

F. No. S/3-MISC-26/2017-18/E&T(X) ACC

Date: 05.05.2020

PUBLIC NOTICE NO. 79/2020

DIN NO :202005790E00009W77FF

Subject: Extension of time limits under the Customs Act, 1962 and Rules and Regulations issued there under -reg.

Attention of the Exporters, Trade, Customs Brokers and all the stake holders is invited to Section 6 (Chapter V) of Taxation and other Laws (Relaxation of Certain provisions) Ordinance, 2020 (No.2 of 2020), (issued vide Gazette of India dated 31.03.2020 attached herewith) wherein , it is provided that the time limit specified or prescribed or notified under the Customs Act, 1962, or Customs Tariff Act, 1975 which falls during the period from 20th March ,2020 to 29th June, 2020 or such other date the Central Government may, by Notification , specify for completion or compliance of such action as-

- a) Completion of any proceeding or issuance of any order ,notice, intimation, notification or sanction or approval by whatever name called , by any authority , commission, tribunal , by whatever name called ; or
- b) Filing of any appeal , reply or application or furnishing of any report, document ,return or statement , by whatever name called,
- c) Export Obligations with respect to DEEC/ EPCG & Advance Authorization along with TRC / Drawback notices and their respective NOCs is deemed to be extended till 30.06.2020,

Shall notwithstanding that completion on compliance of such action has not been made within such time , stand extended to the 30th day of June, 2020 or such other day after 30th June 2020, the Central Government may, by notification specify in this behalf.

2) Accordingly, the time limit in respect of filing refund application, filing of Appeals, issuance of show cause notice/Demand notice, and all such action/compliances in respect of which last date falls in the period between 20.03.2020 and 29.06.2020 stands extended till 30.06.2020. The above mentioned actions for completion /compliance are for illustration and related

to few important activities performed under the Act. There are numerous other provisions specifying time limits under the Act as well as subordinate legislations made under the Act, viz Rules and Regulations made under the provisions of the Act. These time limits also stands extended till 30.06.2020.

- 3) All the Exporters, Trade, Customs Brokers and all the stake holders to note the above dispensation made because of COVID-19 crisis and utilise the extended time limits without having to approach the authorities for an extension of time.
- 4) All trade associations/members of Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.
- 5) For the departmental officers, this may be treated as Standing Order.
- 6) Difficulty, if any, faced in implementation of this Public Notice may be brought to the notice of the Joint Commissioner of Customs, Export, ACC, Mumbai.


(S. ANANTHA KRISHNAN)
Commissioner of Customs (Export)
Air Cargo Complex, Mumbai

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-III.
2. The Commissioner of Customs, Import / General / APSC / Appeal/ Customs (Preventive)
3. All Additional / Joint Commissioner of Customs, ACC.
4. All Deputy / Assistant Commissioner of Customs, ACC.
5. All Sections / Groups of ACC.
6. BCHAA (BrihanMumbai Custom House Agents Association).
7. ACAAI (Air Cargo Agents Association of India).
8. AC/DC, EDI for uploading on ACC website immediately.
9. FIEO
10. Office Copy.