

## Tax Alert | Delivering clarity

### Procedural relaxations and relief under the Customs due to COVID-19 outbreak

The Ministry of Finance has announced various relief measures and relaxation under the Customs law to facilitate trade and ease of doing business. The decisions with respect to various matters are summarized hereunder:

#### Compliance related measures:

- Extension of time limit under the Customs law laws falling between 20 March 2020 to 29 June 2020 to 30 June 2020 or any later date as may be notified by the Government:
  - For completion of any proceedings or issuance of any order, notice, intimation, notification or sanction or approval, by any authority, commission or tribunal
  - For filing of appeal, reply or application or furnishing of any report, document, return or statement
- Extension of last date for export of goods by six months under various Customs notifications (such as in case of Export through Exhibitions/ Export promotion Tours/ Export of Branded jewellery), wherein there was an obligation to export the goods between 1 February 2020 to 31 July 2020
- 24x7 Customs clearance at all the Custom formations extended till 30 June 2020
- New process introduced for e-communication of documents (such as PDF based Final electronic Out of Charge, copy of BoE (Bill of Entry) and e-gate pass) required for import clearances
- Helpdesk instituted for resolving trade related issues
- Extension of relaxation to submit an undertaking in lieu of bond till 15 June 2020 in some cases like provisional assessment of duty or warehousing of the goods etc. Importer/exporter availing this facility to ensure that such undertaking is duly replaced with proper bond by 30 June 2020
- Validity of Authorized Economic Operator certificates expiring during the period 1 March 2020 to 31 May 2020 has been extended till 30 June 2020 except for those entities against which a negative report is received during this period
- Personal hearing, in respect of proceedings under Customs Act 1962, provided by various authorities such as Commissioner (Appeals), original adjudicating authorities and compounding authorities may be conducted through video conferencing facility
- Retrospective Certificates of Origin under India's Trade Agreements:
  - Relaxation of requirement to submit the original copy of Certificate of Origin. A 'digitally signed' or 'unsigned copy' of Certificate of Origin would be accepted for provisional clearance of goods subject to final assessment to be done on final submission of original copy at subsequent date.
  - Retrospective issuance of certificate of origin (CoO) under India's trade agreements with other countries will be made after the offices are open in India. In the interim period, the Government has urged its trading partner countries with whom India has Free Trade

Agreement (FTA) to allow eligible imports under preference on a retrospective basis subject to subsequent production of CoO by Indian exports

**Observations:**

The Government has provided adequate compliance relaxations and introduced measures to ensure minimal disruptions in movement of goods across the borders. This fosters ease of doing business and ensures that supply chains in the country are not affected due to Customs related compliances and processes.



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