

The Customs Act, 1962

Section 46 - Entry of goods on importation

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting¹[electronically] ²[on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing ³[in such form and manner as may be prescribed]:

⁴[Provided that the ⁵[Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically ²[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 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.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

⁶[(3) The importer shall present the bill of entry under sub-section (1) ⁷[before the end of the day (including holidays) preceding the day] 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:

⁸[Provided that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

Provided further that] a bill of entry may be presented ⁹[at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

¹⁰[Provided also that] where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.]

(4) The importer while presenting a bill of entry shall ¹¹*** 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, ¹²[and such other documents relating to the imported goods as may be prescribed].

¹³[(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.]

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or *vice versa*.

1. Ins. by Act 8 of 2011, s. 44 (w.e.f. 8-4-2011).

2. Ins. by Act 13 of 2018, s. 76 (w.e.f. 28-3-2018).

3. Subs. by s. 76, *ibid.*, for "in the prescribed form" (w.e.f. 28-3-2018).

4. Subs. by Act 8 of 2011, s. 44, for Provided that (w.e.f. 8-4-2011).

5. Subs. by Act 25 of 2014, s. 78, for "Commissioner of Customs" (w.e.f. 6-8-2014).

6. Subs. by Act 7 of 2017, s. 100 for sub-section (3) (w.e.f. 31-3-2017).

7. Subs. by Act 13 of 2021, s. 93, for "before the end of the next day following the day (excluding holidays)" (w.e.f. 28-3-2021).

8. Subs. by s. 93, *ibid.*, for Provided that (w.e.f. 28-3-2021).
9. Subs. by Act 13 of 2018, s. 76, for "within thirty days of" (w.e.f. 28-3-2018).
10. The words "at the foot thereof" omitted by Act 8 of 2011, s. 44 (w.e.f. 8-4-2011)
11. Subs. by 13 of 2021, s. 93, for "Provided further that" (w.e.f. 28-3-2021).
12. Subs. by Act 13 of 2018, s. 76, for "relating to the imported goods" (w.e.f. 28-3-2018).
13. Ins. by s. 76, *ibid.* (w.e.f. 28-3-2018).

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