



Directorate General of Systems and Data Management
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

Date: Apr 30th, 2022

Advisory No: 08/2022

Category: Budget

Issued by: DGoS, ICES

Subject - Changes introduced vide Finance Act 2022 in the Customs Tariff w.e.f. 01.05.2022

Reference is invited to Finance Act, 2022 vide which certain new tariff lines were introduced in the Customs Tariff Act and certain old ones replaced/omitted. The said changes in the Tariff will come into effect from 01.05.2022 as mentioned in the Finance Act 2022. Consequent upon these changes, necessary updates have also been made in the System to accept only the valid CTHs with effect from 01.05.2022. Consequent upon the above changes, amending Notifications issued by TRU have been updated in System.

2. With effect from 01.05.2022, the declaration in documents (Bills of Entry and Shipping Bills) will have to be filed with new/valid CTHs only, including the Ex-bond Bills of Entry. Advance/Prior BEs filed before 01.05.2022 but pending for regularization will have to be recalled and reassessed in case CTH(s)/Notifications are affected by the aforesaid Budget changes. Similarly, the shipping bills may also require to be amended in cases where export benefits associated with the amended CTHs are getting affected.

3. It is therefore requested that Trade in your jurisdiction may be guided suitably on these changes so that the declarations are filed correctly. Further, since more than 170 new tariff lines are being added and more than 60 tariff lines are getting omitted, the declarations of the correct CTHs on the Bills of Entry and Shipping Bills along with the application of Notifications, clearance (NOC) from other Partner Government Agencies (PGAs) etc. on the newly introduced tariff lines may also be checked manually and any discrepancy found may immediately be brought to the notice of team.ices@icegate.gov.in.

Deputy Director, ICES