
EXTENSION OF RELAXATIONS PROVIDED UNDER THE CUSTOMS ACT, 1962 TO FACILITATE TRADE DURING PANDEMIC COVID-19**Background:**

The Central Board of Indirect Taxes (the '**Board**'), in view of the difficulties faced by importers/exporters and their authorized customs broker's caused due to COVID-19 pandemic, decided to take certain measures to facilitate trade. Such measures by the Board were taken for a temporary period in terms of section 143AA of the Customs Act, 1962 with a view to expedite Customs clearance of goods and for maintaining balance between Customs control and facilitation of legitimate trade.

The Board vide Circular No. 17/2020-Customs dt. 03.04.2020 (the '**Circular**'), relaxed the requirement of submitting bonds prescribed under section 18, section 59 and section 143, and under notifications issued in terms of section 25 of the Customs Act, 1962, subject to compliance of conditions listed in the Circular.

In terms of the Circular, for the period up to 30.04.2020, Custom field formations were directed to accept an undertaking from the importer/exporter in lieu of a bond prescribed under the above-mentioned provisions.

Overview of Subsequent Amendments/Extensions:

The Board vide subsequent circulars extended such relaxation in context of extension of countrywide lockdown announced by the Government. The extensions were as under:

S. No.	Circular	Particulars
1.	Circular No. 21/2020-Customs dt. 21.04.2020	For the period up to 15.05.2020, undertaking in lieu of Bond to be accepted. Consequently, date of submission of proper bond extended to 30.05.2020.
2.	Circular No. 23/2020-Customs dt. 11.05.2020	For the period up to 30.05.2020, undertaking in lieu of Bond to be accepted. Consequently, date of submission of proper bond extended to 15.06.2020.

Recently the Board, vide Circular No. 26/2020 dt. 29.05.2020 has extended the relaxation of submitting an undertaking in place of bond for the period up to 15.06.2020. Consequently, date of submission of proper bond in lieu of which temporary undertaking is being accepted has been extended to 30.06.2020.

Likewise, the Board has extended the facility of 24x7 Customs clearance at all the Customs formations till 30.06.2020.

VA Comments:

- In terms of the aforesaid relief, the exporters/importers and their authorized custom brokers shall continue with their business at ease in a legalised manner.

For any further information/ clarification, please feel free to write to:

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