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GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE (CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 85/2021-Customs (N.T.)

New Delhi, the 27th October, 2021

G.S.R.... (E). - In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

1. Short title and commencement. - (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing), Amendment, Regulations, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, -

(1) in regulation 10, -

(i) sub-regulations (2), (5) and (8) shall be omitted;

(ii) in sub regulation (9), the words "before the expiry of the ten years" shall be omitted;

(2) after regulation 10, the following regulations shall be inserted, namely: -

"10A. Surrender of registration. – (1) An Authorised Courier may surrender the registration through an application in writing to the Principal Commissioner of Customs or Commissioner of Customs who has granted the registration, as the case may be.

(2) On receipt of the application under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may revoke the registration if, -

- (a) the Authorised Courier has paid all dues payable to the Central Government under the Act and the rules or regulations made thereunder; and
- (b) no proceedings are pending against the Authorised Courier under the Act or the rules or regulations made thereunder.

10B. Validity of registration. -(1) A registration shall be valid unless and until revoked under these regulations.

(2) Notwithstanding anything contained in sub regulation (1), where an Authorised Courier is found to be inactive for a continuous period of one year, the registration shall be deemed to be invalid from the first day after expiry of the said period of one year.

Explanation:.- For the purposes of this regulation the expression 'inactive' refers to an Authorised Courier who does not transact any business pertaining to Customs during a period of one year excluding the period for which the registration has been suspended under regulation 13 and the continuous period of one year shall be computed for the first time with effect from the date of coming into force of the Courier Imports and Exports (Electronic Declaration and Processing), Amendment, Regulations, 2021.

(3) Within a period of ninty days from the first day of deemed invalidation, the Authorised Courier may submit an application in Form K along with fee of fifteen thousand rupees, to the Principal Commissioner of Customs or Commissioner of Customs who has granted the registration, as the case may be, for renewal of the registration.

(4) Subject to regulation 10 and within one month of receipt of the application in Form K along with fee of fifteen thousand rupees, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may renew the registration after satisfying himself that the performance of the Authorised Courier has been satisfactory with reference to the absence of any complaints of misconduct including non-compliance of any of the obligations specified in regulation 12 and the applicant is otherwise eligible for grant of registration under regulation 10.";

(3) after Form J, the following form shall be inserted, namely: -

"FORM – K

[see regulation 10B]

То

The Principal Commissioner/Commissioner of Customs,

...... (Address)

Subject: Application for renewal of deemed invalidated registration of Authorised Courier under the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010.

Sir / Madam,

I/We, the undersigned hereby submit the following details for renewal of registration, which has been invalidated due to inactivity of more than 1 year, under the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

- 1. Name and complete address of the Authorised Courier:
- 2. Name of Customs airport where registered:
- 3. Registration No. and date:

(Enclose copy of registration)

- 4. Date of deemed invalidation:
- 5. Quantity and value of goods cleared as Authorised Courier during validity of registration:
- 6. Has the applicant paid all dues payable to the Central Government under the provisions of the Customs Act, rules or regulations made thereunder? (Yes/No)
- 7. Whether bond and security executed under regulation 11 are still valid? (Yes/No)
- 8. Is there a change in the name and Permanent Account Numbers (PAN) of Proprietor, Partners of the partnership firm, Directors of the Company or the persons in charge in case of other category, as the case may be? (Yes/No)
- 9. If Yes, details thereof:
- 10. Is there any change in any other particular(s) submitted previously with the registration application (Form-I)? (Yes/No)
- 11. If Yes, details thereof:
- 12. Reason for renewal:
- 13. Whether the applicant or any of the persons employed or proposed to be employed by him have been penalized, convicted or prosecuted under any of the provisions of the Customs Act,1962 (52 of 1962) or any other law for the time being in force? (Yes/No)
- 14. If Yes, details thereof:
- 15. Declaration:

I am / We are authorised to make the following declarations, namely: -

(i) I / We declare that all particulars given herein are true and correct.

(ii) I / We hereby affirm that I/we have read the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 and agree to abide by them.

(iii) I / We hereby undertake to intimate any change in respect of the information provided in the aforesaid application within a period of thirty days.

Signature and name of the applicant(s) or authorised signatory

Encl: Copy of registration

Date:

Place: ".

[F. No. 451/22/2020-Cus.V]

(Komila Punia) Deputy Secretary

Note: - The principal notification No. 36/2010-Customs (N.T.), dated the 5th May, 2010 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 385(E), dated the 5th May, 2010 and was last amended *vide* notification No. 115/2020-Customs (N.T.), dated the 30th December 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R. 808(E), dated the 30th December 2020.