

Circular No. 21/2020-Customs

F. No.473/02/2020-LC  
Government of India  
Ministry of Finance  
Department of Revenue (Central Board of Indirect Taxes & Customs)

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North Block, New Delhi

Dated 21<sup>st</sup> April, 2020

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),  
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,  
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),  
All Principal Commissioners/ Commissioners of Customs & Central tax,

**Subject: Review of Circular No. 17/2020 dated 03.04.2020 namely, 'Measures to facilitate trade during the lockdown period- section 143AA of the Customs Act, 1962'- reg.**

Madam/Sir,

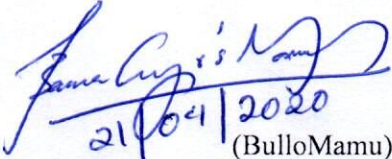
Kind attention is invited to Board's Circular No. 17/2020 dated 03.04.2020 on '**Measures to facilitate trade during the lockdown period- section 143AA of the Customs Act, 1962**' wherein relaxation was given to accept an undertaking in lieu of a bond required during customs clearance upto 30.04.2020, subject to conditions as underlined in the circular. The said circular was issued in the context of lockdown announced by the Government for the period 25.03.2020 to 14.04.2020 due to COVID-19 pandemic.

2. In the background of the recent announcement by the Government extending the lockdown till 03.05.2020 and taking into consideration that it might take sometime after the end of the lockdown for the situation to normalise, the Board has decided to further extend the facility of accepting undertaking in lieu of bond for the period till **15.05.2020**. Consequently, the date for submission of proper bond in lieu of which the undertaking is being temporarily accepted is extended till **30.05.2020**. This relaxation will be reviewed by the Board at the end of the lockdown period.

3. Furthermore, in reference to para 3.3 (ii) of the circular, the undertaking in lieu of bond is to be submitted by the registered email ID of the IEC holder or their authorised Customs Broker. In addition to this requirement, but not in substitution, customs zones may prescribe **uploading of the undertaking on e-Sanchit**.

4. With the exception of the above, all other conditions underlined in Circular No.17/2020 dated 03.04.2020 stand as they are.

5. Suitable Trade Notice/ Standing Order may be issued to guide the trade and industry. Difficulty, if any, faced in implementation of this circular may be brought to the notice of Board immediately.

  
21/04/2020  
(BulloMamu)  
OSD (LC)