

CUSTOM UPDATE

**CBIC vide N.N. 41/2021- customs
(N.T.) dt. 05.04.2021 makes Customs
(Verification of Identity &
Compliance) Regulations, 2021**



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makes Customs (Verification of Identity and
Compliance) Regulations, 2021

These regulations shall apply to the following class of persons who are newly engaging in import or export activity after the commencement of these regulations:-

- Importer;
- Exporter;
- Customs Broker

Provided that the Commissioner of Customs may select any person, who may have engaged in import or export activity or availed or claimed the benefits mentioned in sub-clause (a) to (f) of clause (i) of sub-section (3) of section 99B of the Act or engaged as a Customs Broker in such activity or in availing or claiming such benefits prior to the commencement of these regulations and these regulations shall apply to such person.

However, these regulations shall not apply to the Central Government, State Governments and Public Sector Undertakings.

The selected person shall be informed about such selection immediately for such selection by appropriate means by commissioner of customs.

Verification of identity

The person selected for verification shall furnish the specified documents or information on the Common Portal within fifteen days of such intimation of selection.

Provided that a person who is newly engaging in import or export activity after the commencement of these regulations shall furnish the said documents not later than thirty days of engaging in import or export activity.

On furnishing of documents or information, such person shall within the prescribed time limit, undergo on the Common Portal-

- (i) authentication of Aadhaar; and
- (ii) verification of Permanent Account Number

The outcome of the verification of identity shall be captured in the Customs Automated System and informed to the person verified.

Verification of compliance

Irrespective the verification of identity of persons in terms of this regulation, the Commissioner of Customs, may, with a view to protecting the interest of revenue or preventing smuggling, cause verification of the compliance to the provisions of the Act or any other law for the time being in force, by such person and for this purpose require the person concerned to produce any document or information in the Customs Automated System.

Time period for verification of identity and compliance

The proper officer shall prepare a verification report on the Customs Automated Systems within thirty days of the submission of the documents and information for verification of identity and compliance.

The Commissioner of Customs shall on the basis of the report of verification submitted by the proper officer, and other evidence as deemed necessary, determine the outcome of the verification within fifteen days and cause its entry on the Customs Automated System.

The outcome of the verification shall be informed to the person concerned on the Common Portal within a period of seven days from the date of determination.

Also, the regulation make provisions for Suspension of benefits, restoration of benefits and denial of benefits.

Further, also specify provision for appeal and penalty under such regulation.

For more details, Read the Notification from the Link below:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt41-2021.pdf>

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