Circular No. 14/2017- Customs

F.No.450/198/2015-Cus IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

227B, North Block
New Delhi, the 11th April, 2017

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive) /Principal Director General/ Director General, DRI
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Excise

Sir/Madam,

Subject: Delayed, incomplete or incorrect filing of Import Manifest or Import Report - Regarding.

Kind reference is invited to CBEC Circular No.'s 13/2005-Customs, dated 11-3-2005 & Circular No. 44/2005-Cus., dated 24-11-2005 on the above subject.

2. In the Circular No. 13/2005-Customs, dated 11.3.2005, CBEC had categorised the amendments carried out in the IGMs as Major and Minor respectively. Further in the amending circular No. 44/2005-Customs, dated 24-11-2005, it was provided that the need for adjudication will arise only in cases of major amendment involving fraudulent intention or **substantial** revenue implication. It was the view of the CBEC that the penal action is not initiated mechanically in all cases of IGM amendment and that due consideration may be given to the circumstances of amendment.

3. These measures have been in place for quite some time. Apart from bringing in simplification, reducing the overall dwell time at the Customs ports/ airports has been avowed objective of CBEC. Trade has been representing that owing to tedious process of IGM amendment, there is reluctance to avail the facility of advance/ Prior Bill of Entry. Board has examined these issues in detail and the following procedure is prescribed:

a. In order to ensure that all amendment applications are disposed off within specified time limits, it is desired that all *minor amendments* are approved **on the same day** of the submission of complete application along with all the required documents. For EDI sites, the electronic request for amendment should be made prior to approaching

the officer with the documents. Further, in order to decentralise the minor amendment process, necessary changes have been carried out in the notification No. 40/2012-Customs (N.T.) dated 2.5.12 by notifying Superintendent of Customs and Central Excise or Appraiser as proper officer for Section 30 (minor amendments). Since the proper officer for purposes of Section 30 would henceforth be Superintendent rank officer or Appraiser (minor amendments), therefore, consequent changes in respect of notifying the proper officer for purposes of Section 149 have also been carried out. [**Notification No.35/2017-Customs (N.T.) dated 11th April, 2017** refers].

b. All major amendments will *generally* be approved within 24 hours of the submission of the complete application. Delays beyond the laid down timelines are to be necessarily escalated and brought to the notice of Additional/Joint Commissioner in charge. All major amendments shall continue to be approved by the concerned Deputy Commissioner or the Assistant Commissioner as the case may be.

c. A combined application in the prescribed Form shall be submitted by the shipping line irrespective of the major or minor amendment(s) along with the required documents indicated against each type of amendment mentioned in the Annexure to the *Application Form* appended to this Circular leaving no scope for ambiguity.

d. Since the objective is to lend certainty to the amendment process with specific timelines, therefore, accepting incomplete forms should be avoided. In case an incomplete form for amendment is accepted for reasons to be recorded, a deficiency memo should be promptly issued the same day.

e. All cases of Minor amendment should be decided administratively without recourse to adjudication or levy of penalty. Levy of Fee (Customs Documents) Regulations, 1970 allows the proper officer to permit an IGM to be amended or supplemented, on payment of prescribed fees, if he is satisfied that there is no fraudulent intention. The said regulations have also been amended vide **Notification No.36/2017-Customs (N.T.) dated 11th April, 2017** to revise the fee(s) for carrying out amendments. The quantum of fee has been revised upwards so as to calibrate it to the realistic levels and also to discourage the tendency to file amendments. **A flat fee of Rs. 1000/- has been provided for amendment of IGMs.**

Further, no amendment fee shall be levied in respect of a Bill of Entry filed under the proviso to sub-section (3) of Section 46 of the Customs Act, 1962 (52 of 1962) where the amendment is necessitated due to amendment in import manifest.

f. The request for amendment shall be filed by the person in-charge of the conveyance or any person who has been authorized to issue delivery orders in favour of an importer, on the basis of which the custodian would deliver the imported goods.

4. The responsibility of amendment in the IGM rests solely with the Shipping Line/Agent,

as they file IGM with Customs under section 30 of Customs Act, 1962. It is, therefore, clarified that the fine/penalty imposed, if any, upon adjudication in such cases, shall be payable by the Shipping Line only or such other person as specified. No fine/penalty is required to be imposed on the consignee or others. No request for any amendment in the IGM from Custom Broker/Importer will be entertained.

5. While accepting requests for amendments, due precaution should be taken that requests for amendment to manifested items are accepted within the period stipulated in the Section 48 of the Customs Act, 1962.

Yours faithfully

(Zubair Riaz)
Director (Customs)

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Application for Amendment
(On Letter head of Shipping Line)

To,
Deputy/ Assistant Commissioner of Customs,
Import Noting, ___
_____.

Subject: Application for 'Amendment in the IGM'

1. Name and Address of Shipping Line:
   _____
   _____
2. IGM No._____ Item No. _____Date: _____
3. MBL No._____ Date:_____
   HBL No._____ Date:_____
4. Consignee Name_____ IEC No. _____

5. Amendment Sought: (pl see the Annexure)

6. Detail of the amendment sought:

From	To

I hereby certify that the aforesaid details are true and correct as per best of my knowledge. It is also certified that I am rightful person for the aforesaid amendment. I also declare that I am aware about provisions of Customs Act-1962 regarding Import General Manifest (IGM).

(Signature with stamp)

Name:_____
Designation:_____

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Annexure

S. No.	**Amendment Type (Minor)**	Tick the appropriate	**Documents required**
1	Change in Importer's Address		• **Bill of Lading both Primary and Revised (Original / Attested by Shipping Line)** • **IEC Copy**
2	Correcting any spelling mistake		• **Bill of Lading both Primary and Revised (Original/ Attested by Shipping Line)** • Letter from Shipping Agent/ Line stating grounds on which request is made
3	Conversion from one unit of measurement to another		• **Bill of Lading both Primary and Revised (Original/ Attested by Shipping Line)** • Signed Copy of Invoice/ Packing List (Original/revised)
4	Change in container No. (only alphabetic prefix and the last 10th test numerical)		• **Bill of Lading both Primary and Revised (Original/ Attested by Shipping Line)** • Letter from Supplier/ Shipper/ Shipping line/ Overseas Counterpart of Shipping Line as the case may be. • EIR Copy/Lying Position
5	Change/Addition of marks and number		• **Bill of Lading both Primary and Revised (Original/Attested by Shipping Line)** • Signed Copy of Invoice/Packing List (Original/Revised)
6	Conversion from local to TP/SMTP and vice-versa		• **Bill of Lading both Primary and Revised (Original/Attested by Shipping Line)** • **Either** Explanation Letter from Shipping Agent / Line **or SEZ Bill of Entry Assessed by SEZ officer as the case may be.** • Explanation Letter from Shipping Agent / Line **in case of error by shipping line else in other cases SEZ Bill of Entry Assessed by SEZ officer.**
7	Port of loading (without change of country)		• **Bill of Lading both Primary and Revised (Original/Attested by Shipping Line)** • Letter from Supplier/ Shipper/ Shipping line/ Overseas Counterpart of Shipping Line as the case may be.
8	Size of containers (no change in weight of consignment)		• **Bill of Lading both Primary and Revised (Original/Attested by Shipping Line)** • Explanation Letter from Shipping Agent / Line
9	Port of discharge		• **Bill of Lading both Primary and Revised (Original/Attested by Shipping Line)** • Letter from Supplier/ Shipper/ Shipping line/ Overseas Counterpart of Shipping Line as the case may be.
10	Type of packages		• **Bill of Lading both Primary and Revised (Original/Attested by Shipping Line)** • Signed Copy of Invoice/ Packing List

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			(Original/Revised)
11	Number of packages(no change in weight)		• **Bill of Lading both Primary and Revised (Original/Attested by Shipping Line)** • Signed Copy of Invoice/Packing List (Original/ Revised)
12	Seal Number		• **Bill of Lading both Primary and Revised (Original/Attested by Shipping Line)** • Letter from Supplier/Shipper/Shipping line/Overseas Counterpart of Shipping Line as the case may be. • EIR Copy/Lying Position
13	High Sea Sales		• High Seas Sales contract signed by both the buyer and seller and duly notarised. In the cases where the HSS Contract is not notarised, the same is required to be attested by the authorized signatory of Bankers. The date of Contract / Notarisation/Attestation by the bankers should be not later than the date of the IGM. (In case the same is later than the IGM date, the amendment should be dealt as a major amendment.) • Non-negotiable copy of Bill of Lading in original. If same is not available, then a photocopy of such Bill of Lading duty authenticated by Shipping Line/Steamer Agent/ Custom Broker; • High Seas Sale Invoice and Commercial Invoice in original or a duly attested Copy thereof; • Authority letter for Custom Broker from High Seas Sales buyer in original (if CB is appointed) or application from High Seas Sales buyer, • IEC copy of both the buyer and the seller.
14	HUB SMTP for LCL cargo		• Letter from Shipping Agent/ Line stating grounds on which request is made • Transshipment copy • IGM Copy.

S. No.	**Amendment Type (Major)**	Tick the appropriate	**Documents required**
15	Addition of extra entries (Line No. in IGM)		• **Bill of Lading both primary and Revised (Original/ Attested by Shipping Line)** • **Letter from Shipping Agent/ Line stating grounds on which request is made** • **EIR Copy/ Lying position** • **Confirmation from Boarding officer /De-stuffing report**
16	Amendment in the quantity of goods already declared		• **Bill of Lading both primary and Revised (Original/ Attested by Shipping Line)** • **Letter from Shipping Agent/ Line stating grounds on which request is made** • **Letter from Supplier/Shipper/Shipping line/Overseas Counterpart of Shipping Line as the case may be.** • **Signed Copy of Invoice/ Packing List (Original/Revised)**
17	Changing the date of the Bill of Lading in		• **Bill of Lading both primary and Revised (Original/ Attested by Shipping Line)**

	the IGM		• **Letter from Shipping Agent/ Line stating grounds on which request is made** • **Letter from Supplier/Shipper/Shipping line/Overseas Counterpart of Shipping Line as the case may be.**
18	Changing the Importer's/ Consignee name		• **Bill of Lading both primary and Revised (Original/ Attested by Shipping Line)** • **Letter from Shipping Agent/ Line stating grounds on which request is made** • **NOC from 1st Consignee/2nd Consignee with IEC copy in the case of non-negotiable/ non transferable Bill of Lading.** • **Explanation Letter from 1st Consignee with IEC copy** • **Letter from Supplier/Shipper/Shipping line/Overseas Counterpart of Shipping Line as the case may be.**
19	Commodity description		• **Bill of Lading both primary and Revised (Original/ Attested by Shipping Line)** • **Letter from Shipping Agent/ Line stating grounds on which request is made** • **Letter from Supplier/Shipper/Shipping line/Overseas Counterpart of Shipping Line as the case may be.** • **Signed Copy of Invoice/Packing List (Original/ Revised)**
20	Cargo to Un-accompanied baggage and vice-versa		• **Bill of Lading both primary and Revised (Original/ Attested by Shipping Line)** • **Letter from Shipping Agent/ Line stating grounds on which request is made** • **Explanation Letter from 1st Consignee with IEC copy** • **Letter from Supplier/Shipper/Shipping line/Overseas Counterpart of Shipping Line as the case may be.**
21	Change of Bill of Lading Number		• The Shipping Line should submit copy of the surrendered Master Bill of Lading and original consignee name should appear in House Bill of Lading. • Report / NOC from concerned Group in case if Bill of Entry has already been filed.
22	Any Other Amendment:		***Proper officer may ask for any other relevant documents if essential**

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