Circular No.30 /2004-Cus.
April 16, 2004

F.No.450/53/2000-CusIV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Subject: Filing of Import Manifest before arrival of the vessel or aircraft - reg

I am directed to invite your attention to Board's Circular No. 110/2003-Cus, dated 22.12.2003 as also the Circular No.15/2004-Cus.,dated 16.2.2004 wherein a detailed procedure was prescribed for filing advance Import General Manifest (IGM) under section 30 of the Customs Act, 1962.

2. In view of the representations from the stakeholders as well as field formations, following amendments have been made in the procedure for smooth implementation.

(i)	The Bond and Bank Guarantee prescribed in para (i) of Circular No. 110/2003-Cus, dated 22.12.2003 has been dispensed with.
(ii)	Airlines/Steamer Agents/Shipping Lines/Consol Agents (including 'any other person' notified as per section 30 of Customs Act, 1962) are assigned the business category codes as **AL ,SA, SL and CN respectively.** For the purpose of registration of Airlines/Steamer Agents/Shipping Lines with respect to para (i) of Circular No. 110/2003-Cus, dated 22.12.2003 , the existing Airline Code or Steamer Agents Code or Shipping Lines Code already allotted to them shall be used for filing manifest and same shall be their registration number. As regards consol agents, their registration number shall be of 12 **digits (10 digit income tax PAN, followed by business category code , i.e,CN)**. A sample of registration number of a consol agent (including 'any other person ' notified as per section 30 of the Customs Act, 1962) will look like **AAACK8719PCN**.
	However, Airlines/Steamer Agents/Shipping Lines/Consol Agents shall be required to submit the information as per the **Annexure "A"** [which is a system compliant form and contains the information prescribed as per the "**FORM V**" and "**FORM VI**" of the Import Manifest (Aircraft) Regulations ,1976 and Import Manifest (Vessels) Regulations , 1971 respectively], to the respective Commissioners, where they are operating , for capturing the details in the EDI System.
(iii)	At the time of registration, the requirement stipulated in the para 5 of "**FORM V**" and "**FORM VI**" of the Import Manifest (Aircraft) Regulations ,1976 and Import Manifest (Vessels) Regulations , 1971 respectively, which requires applicant to submit copy of contract or MOU or agreement entered into with the foreign authorizing agent, need **not** be insisted upon at this stage till further orders.
(iv)	Access to the system for filing IGM details will be allowed after the receipt of the applications in the **Annexure "A"** by the jurisdictional Commissioner . Because of paucity of time the verification of details will be done subsequently & a self-declaration may be taken in each case about the correctness of the declaration. In this regard the applicant will mention in **Annexure "A",** "the Airport/Port/ICD of verification ", i.e , the name of the Commissionerate where their details would be verified. In the case of any discrepancies observed at the time of verification the registered unit/party would be debarred from filing IGM. The concerned Commissionerate after the verification will send the registration number along with the name of the registered entity to webmaster

	of **www.cbec.gov.in ,** who inturn will post the details on the website for the information of all stakeholders. Verification of the declaration will be done only by the "Port/Airport/ICD of verification " mentioned in **Annexure "A".** Other ports etc. will not be required to do any further verification . In case of doubt they may refer to the Commissioner of "Port/Airport/ICD of verification".
(v).	In the case of Chartered flights where the consol agents themselves are entrusted with the responsibility of filing both master as well as house level details , the consol agents will have to be registered with the Customs as airline agent and will be allotted an ad-hoc/temporary Code (accepted by system), as per existing format for each such flight.
(vi)	The list of **short haul flights is** as per the **Annexure-I.** The IGM details have to be filed in these cases before the arrival of the aircraft. However, as a transitional measure no penalty need be imposed under section 30 of the Customs Act, 1962 for a period of three months i.e , till 31.7.2004, if the IGM details are filed upto 4 hours of landing of such short haul flights.
(vii)	In the case of flights in domestic sector which carry transshipped imported goods from one Indian airport to another airport in India, it would be treated as **short haul flight** for the purpose of filing IGM under Section 30 of the Customs Act,1962.
(viii)	In the case of short haul voyages ,i.e., where the voyage from the last port of call is less than 4 (four) days, the import manifest is required to be filed 10 hours before entry inward of the vessel. However, as a transitional measure , for a period of three months, that is upto 31.7.2004, the IGMs may be allowed to be filed anytime before the entry inward of the vessel. The list of short haul voyages is as per **Annexure-II**.
(ix)	As a transitional measure no penalty is to be imposed under Section 116 of the Customs Act, 1962 for a period of three months ,i.e., upto 31.7.2004, in case of amendments in IGM's of short haul flights and short haul voyages. In respect of other cases matter may be decided on merits.
(x)	In the case of import /transshipment of imported goods through vehicles , i.e , other than vessel or aircraft, the IGM shall be filed upto 12 hours after the arrival of the loaded vehicle at the Customs station.
(xi)	The amendment of IGM after the arrival of vessel or aircraft would **not** be treated as late filing . The veracity of the amendment would be examined by the Assistant/Deputy Commissioner of Customs for the purpose of invoking penal provision under section section 116 of Customs Act, 1962, subject to clause (ix) above.
(xii)	Where ICES system is not operational , the hard copies of IGM shall be required to be filed manually, in advance as per the Section 30 of Customs Act,1962.
(xiii)	Where ICES is already operational but some Bills of Entry are filed manually , hard copy of IGM will have to be filed as per present practice but late filing of hard copy will not be considered as non-filing or late filing of IGM, provided that the soft copy has been filed in time.
3.	Kindly bring the above instructions to the knowledge of all concerned for strict compliance.
4	Director General (System & Data Management) to kindly effect necessary software changes to operationalize the filing of advance IGM's and prepare a detailed procedure for the benefit of stake holders. The Systems Managers/ Administrators at all ICES locations shall ensure that adequate knowledge is imparted to all stake holders prior to 23.4.2004.

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5	Draft revised Public Notice provided by DG(Systems) prescribing the procedure for filing the details of IGM electronically may be implemented strictly.
6	Hindi version will follow.

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