Circular No.110/2003-Cus.
December 22 , 2003

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 Notification No. 111/2003-Customs (N.T.), dated 19 .12.2003 , which specifies "any other person' for the purpose of section 30 of the Customs Act, 1962 as any person , other than the carrier, who is authorized to issue delivery orders in favour of an importer on the basis of which goods are permitted to be delivered to such importer by the custodian of the goods. The main feature of this notification is to allow various authorities like multi-modal operators, break bulk agents, consolidators, freight forwarders , NVOCC , etc., dealing with the delivery of imported goods , to file import manifest for a vessel or an aircraft .

2. Further, vide Notification No. 112/2003-Cus (N.T) and 113/2003-Cus(N.T) dated 19.12.2003 the Import Manifest (Vessels) Regulations, 1971 and Import Manifest (Aircrafts) Regulations, 1976 have been amended . Thus any person who delivers the import manifest for a vessel or an aircraft to the proper officer under section 30 of the Customs Act, 1962 , will be required to register themselves with the Customs. In order to ensure that the import manifest for vessel or aircraft are filed prior to arrival of vessel or aircraft, the following procedure have been formulated for compliance.

(i) The persons responsible for filing of the import manifest, both at Master as well as House level details , shall register with the Customs in advance . The application for registration shall be made to the Jurisdictional Commissioner of Customs in FORM VI or FORM V, as the case may be, of the said regulations . The application should be accompanied by a bond of Rs.50,000/-(Rupees fifty thousand only) supported by a Bank Guarantee of Rs.10,000/- (Rupees ten thousand only) undertaking to file the manifest details as required.

(ii) The responsibility for filing the import manifest with Master level details shall rest with the person in-charge of the vessel or aircraft or their agent. The House level details shall be filed by a person specified as "any other person" under section 30 of the Customs Act, 1962 . In case the " any other person" specified under section 30 is not registered under these regulations, then, the responsibility to file house level details shall rest with the person in-charge of the vessel or aircraft or their agent. The shipping lines or airlines should therefore ensure that the person authorised to issue delivery orders in respect of goods carried by them, are duly registered with local Customs. In case of failure to file the IGM in advance , action should be taken as per provisions of section 30(1) of the Customs Act, 1962.

(iii) At Customs stations where Indian Customs EDI system is in operation , the import manifest shall be filed through electronic mode.

(iv) In the case of vessels where the voyage from the last port of call exceeds 4 (four) days, the import manifest shall be filed at least 48 (forty eight) hours before the entry inward of such vessels. In any other case the manifest should be filed at least 10 (ten) hours before the entry inward of vessels.

(v) In the case of long haul flights (i.e, flight time of at least 3 hours from the last airport), the import manifest shall be filed within 2 (two) hours before the arrival of the aircraft and for short haul flights, before the arrival of the aircraft.

(vi) As regards the delivery of vessel"s stores list and list of private property in possession of the Master , officer , crew , the same should contain the quantity of store on board at the time of departure from the last port of call and estimated quantity likely to be consumed till the grant of entry inward .

3. The registration as stated in para 2(i) shall commence immediately whereas the other provisions of Circular shall come into effect from the 18th of February, 2004.

4. Show cause notices issued in the recent past for non-filing of advance IGM' s as per provisions of amended section 30 , may now be disposed off taking a lenient view of the matter since the detailed procedure was all along under discussion between the Ministry and all the affected authorities & agencies.

5. Kindly bring the above instructions to the knowledge of all concerned for strict compliance.

6. Director General (System & Data Management) to kindly effect necessary software changes to operationalize the registration process & filing of advance IGM's.

7. Hindi version will follow.

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