

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

Notification No. 111/2003-Customs (N.T.), dated 19.12.2003, 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.

19th December, 2003

Notification No. 111/2003 - Customs (N.T)

In exercise of the powers conferred by sub-section (1) of section 30 of the Customs Act, 1962 (52 of 1962), the Central Government hereby specifies that any person other than 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, as any other person for the purposes of the said section.

2. This notification shall come into force on the 18th February, 2004.

D.S. Garbyal
Under Secretary to the Government of India

F.No.450/53/2000-Cus.IV

Notification No. 112/2003 - Customs (N.T)

19th December, 2003

Notification No. 112/2003 - Customs (N.T)

In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following rules further to amend the Import Manifest (Vessels) Regulations, 1971, namely: —

1. (1) These regulations may be called the Import Manifest (Vessels)(Amendment) Regulations, 2003.

(2) These regulations shall come into force on the date of their publication in the Official Gazette.

2. In the Import Manifest (Vessels) Regulations, 1971,- (a) regulation 3 shall be numbered as sub-regulation (1) thereof; and after sub-regulation (1) as so numbered, the following shall be inserted, namely :-

“(2) Any person who delivers the import manifest to proper officer under section 30 of the Customs Act, 1962 (52 of 1962), shall apply for registration with the Customs in Form VI.”;

(b). for regulation 6 , following regulation shall be substituted , namely:-

* 6. Delivery of vessel's stores list and list of private property. — The vessel's stores list and the list of private property in the possession of the Master, officer and crew at the time of departure from the last port of call may be delivered along with the cargo declaration.”;

(c) after Form V the following Form shall be inserted, namely:-

“FORM VI
[See regulation 3 (2)]

APPLICATION FORM FOR REGISTRATION

1. Name of applicant with detail Permanent Account Number (PAN):-
(In case the applicant is a firm or a company, the name of each of the partners of the firm or the directors of the company as the case may be)
2. Full address of the applicant:-
(In case the applicant is a firm or a company, the full address of each of the partners of the firm or the directors of the company as the case may be)
3. The name (s) and address of the authorized persons:-
(In case the applicant is a firm or a company, the name (s) of its partner or partners or director or directors or duly authorized employees who will actually be engaged in the work of filing import manifest).
4. Educational qualification of each of the persons who will actually be engaged in the filing of import manifest:-
5. The enclosures:-
 - (a) Copy of contract, or
 - (b) Memorandum of understanding, or
 - (c) Agreement entered into with the foreign authorizing agent.

I/We hereby declare that the contents of the above paragraphs are true to the best of my/our knowledge.

Date:-

Place:-

Signature of the applicant (s)*.

D.S. Garbyal
Under Secretary to the Government of India

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Note.- The principal notification No. 35, dated the 17th April, 1971 published in the Gazette of India, Part II, Section 3, Sub-Section (ii), dated the 17th April, 1971 vide S.O.1640 and last amended vide notification No. 17/95-CUSTOMS (N.T.), dated the 13th March, 1995, published in the Gazette of India Extraordinary, Part II, Section 3, Sub-Section (i), dated the 13th March, 1995 vide G.S.R. number 132 (E).

19th December, 2003

Notification No. 113/2003 - Customs (N.T.)

In exercise of the powers conferred by section 157, read with section 30 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following rules further to amend the Import Manifest (Aircraft) Regulations, 1976, namely:-

1. (1) these regulations may be called the Import Manifest (Aircraft) (Amendment) Regulations, 2003.

(2) These regulations shall come into force on the date of their publication in the Official Gazette.

2. In the Import Manifest (Aircraft) Regulations, 1976, - (a) regulation 3 shall be numbered as sub-regulation (1) thereof; and after sub-regulation (1) as so numbered, the following shall be inserted, namely:-

“(2) Any person who delivers the import manifest to proper officer under section 30 of the Customs Act, 1962 (52 of 1962), shall apply for registration with the Customs in Form V.”;

(b) After Form IV, the following Form shall be inserted, namely:-

“FORM V
[see regulation 3(2)]

APPLICATION FORM FOR REGISTRATION

1. Name of applicant with detail Permanent Account Number (PAN):-
(In case the applicant is a firm or a company, the name of each of the partners of the firm or the directors of the company as the case may be)
2. Full address of the applicant:-
(In case the applicant is a firm or a company, the full address of each of the partners of the firm or the directors of the company as the case may be)
3. The name(s) and address of the authorized persons:-
(In case the applicant is a firm or a company, the name (s) of its partner or partners or director or directors or duly authorized employees who will actually be engaged in the work of filing import manifest).
4. Educational qualification of each of the persons who will actually be engaged in the filing of import manifest:-
5. The enclosures:-

- (a) Copy of contract, or
- (b) Memorandum of understanding, or
- (c) Agreement entered into with the foreign authorizing agent.

I/We hereby declare that the contents of the above paragraphs are true to the best of my/our knowledge.

Date:-

Place: -

Signature of the applicant (s)".

F.No.450/53/2000-Cus.IV

Note: - The principal notification No. 421/76-Cus. dated the 23rd October, 1976 published in the Gazette of India , Part II, Section 3, Sub-Section (I), dated the 23rd October, 1976 vide G.S.R. 1550.