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SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 54/2019-Customs (N.T.)

New Delhi, the 1st August, 2019

G.S.R. (E). - In exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A, 53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Sea Cargo Manifest and Transhipment Regulations, 2018, namely: -

1. Short title and commencement. - (1) These regulations may be called the Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019.

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

2. In the Sea Cargo Manifest and Transhipment Regulations, 2018, -

(i) in the opening paragraph of the said regulations, for the words and figures, “Export Manifest (Vessels) Regulations, 1976 and Transportation of Goods (Through Foreign Territory) Regulations, 1965”, the words and figures “and Export Manifest (Vessels) Regulations, 1976” shall be substituted;

(ii) for the regulation 2, the following regulation shall be substituted, namely: -

‘2. Definitions. - (1) In these regulations, unless the context otherwise requires,

(a) “Act” means the Customs Act, 1962 (52 of 1962);

(b) “arrival manifest” means an integrated declaration required to be delivered by an authorised carrier before or on arrival of, -

(i) the vessel carrying imported goods, export goods, or coastal goods or

(ii) a train or a truck carrying imported goods or export goods;

(c) “authorised carrier” means an authorised sea carrier, authorised train operator or a custodian, registered under regulation 3 and postal authority;

(d) “authorised sea carrier” means the master of the vessel carrying imported goods, export goods and coastal goods or his agent, or any other person notified by the Central Government;

(e) “authorised train operator” means the train operator carrying imported goods and export goods;

(f) “custodian” means a person approved by the Principal Commissioner or the Commissioner of customs, for the purposes of section 45 of the Act;

(g) “departure manifest” means an integrated declaration required to be delivered by an authorised carrier before departure of:

- (i) a vessel carrying imported goods, export goods or coastal goods; or
- (ii) a train or truck carrying imported goods or export goods;

(h) “designated foreign route” means the sea route between an Indian port and another Indian port, traversed by a vessel, through the territorial waters of Sri Lanka or Bangladesh, whether or not calling any port in Sri Lanka or Bangladesh in between;’

(i) “Form” means a Form appended to these regulations or the corresponding electronic form provided at the website <https://www.icegate.gov.in> in relation to filing of arrival and departure manifest;’

(j) “Jurisdictional Commissioner of customs” means the Commissioner of customs who has granted registration under regulation 3;

(k) “postal authority” means an ‘officer of the Post Office’ as defined in The Indian Post Office Act, 1898 (6 of 1898);

(l) “Special Economic Zone (SEZ)” means special economic zone as per the Special Economic Zones Act, 2005 (28 of 2005);

(2) Any reference to a Commissioner of customs shall also include a reference to Principal Commissioner of customs for purposes of these regulations.

(3) The words and expressions used herein and not defined but defined in the Act shall have the same meaning respectively assigned to them in the Act;’;

(iii) in regulation 3, -

(a) in sub-regulation (1), the following proviso shall be inserted, namely: -

“Provided that the postal authority shall not be required to apply for the registration in case such authority intimates to the jurisdictional Commissioner of customs in writing, to transact business under these regulations.”;

(b) after sub-regulation (1), the following sub-regulation shall be inserted, namely: -

“(1A) Any other person notified by the Central Government for the purposes of filing arrival or departure manifest, shall be required to enter into a bond of rupees ten lakh in Form- XI and furnish a bank guarantee, or a postal security or National Saving Certificate or a fixed deposit receipt issued by a Nationalised bank, in the name of the Commissioner of Customs, for an amount of rupees ten lakhs alongwith Form-I:

Provided that any Authorised Economic Operator (AEO) shall not be required to furnish a bank guarantee, or a postal security or National Saving Certificate or a fixed deposit receipt issued by a Nationalised bank for an amount of ten lakh rupees.”;

(iv) in regulation 4, -

(a) for the sub-regulation (1), the following sub-regulation shall be substituted, namely: -

“(1) An authorised sea carrier carrying imported goods, export goods, or coastal goods shall deliver the arrival manifest to the proper officer electronically:

Provided that where it is not practicable to deliver the arrival manifest or any part thereof electronically, then the manifest or any part thereof shall be submitted manually in duplicate with the approval of the Commissioner of customs or any other officer authorised by him:

Provided further that for the vessels carrying only coastal goods and operating from exclusive berths meant for coastal goods at the loading as well as the unloading ports, there shall be no requirement of delivering arrival manifest.”;

(b) after sub-regulation (3), the following sub-regulation shall be inserted, namely: -

“(4) Notwithstanding anything contained in sub-regulation (3), the authorised sea carrier may update the information furnished in Form- VIA and Form- VIB, -

(i) before 48 hours of expected arrival at the destination customs port, for the vessels on voyage of more than ninety-six hours between departure from the last port of call and arrival at the next port;

(ii) before 24 hours of expected arrival at the destination customs port, for the vessels on voyage of forty-eight to ninety-six hours between departure from the last port of call and arrival at the next port;

(iii) before 6 hours of expected arrival at the destination customs port for the vessels on voyage of less than forty-eight hours between departure from the last port of call and arrival at the next port:

Provided that for vessels carrying non-containerized cargo, whether or not carrying containerized cargo, the authorised sea carrier may, irrespective of the voyage duration, update the arrival manifest before entry inwards at the destination customs port.”;

(v) in regulation 5, -

(a) for sub-regulation (1), the following sub-regulation shall be substituted, namely: -

“(1) An authorised sea carrier carrying imported goods, export goods or coastal goods, shall before the departure of the vessel from the port, deliver the departure manifest to the proper officer electronically:

Provided that where it is not practicable to deliver the departure manifest or any part thereof electronically, then the manifest or any part thereof shall be submitted manually in duplicate with the approval of the Commissioner of Customs or any other officer authorised by him:

Provided further that for the vessels carrying only coastal goods and operating from exclusive berths meant for coastal goods at the loading as well as the unloading ports, there shall be no requirement of delivering departure manifest.”;

(b) after sub-regulation (2), the following sub-regulation shall be inserted, namely: -

“(3) Any authorised sea carrier may update the departure manifest within twenty-four hours after departure:

Provided that, for vessels carrying non-containerized cargo, whether or not carrying containerized cargo, the authorised sea carrier may update the departure manifest within seventy-two hours after departure.”;

(vi) in regulation 6, in sub-regulation (1), -

- (i) the clause (e) shall be omitted;
- (ii) for the words “separate sheets and shall be set out in the order of the ports of loading”, the words “Form- XII” shall be substituted;

(vii) for the regulations 7 and 8, the following regulations shall be substituted, namely: -

“7. Transhipment of imported goods or export goods. - An authorised carrier shall file a departure manifest before the departure of a train or a truck and arrival manifest upon arrival of the train or truck, as the case may be, -

- (1) in Form- VIII for purposes of transhipment of imported or export goods between a port /ICD and Inland Container Depot / Container Freight Station / Special Economic Zone (SEZ)/ Foreign post Office and vice versa.
- (2) in Form- VIIIA for the purposes of transhipment or transit of imported goods between a port and Land Customs station and vice versa.

8. Amendment of arrival or departure Manifest or Condonation of delay. - Where any officer authorised by the Commissioner of customs is satisfied that-

- (i) the arrival manifest or departure manifest is in any way incorrect or incomplete, and that there was no fraudulent intention towards incorrect or incomplete submission as regards the contents thereof; or
- (ii) there was sufficient cause for not delivering the arrival manifest or the departure manifest or part thereof within the time period specified in these regulations,

then he may permit to amend or supplement the arrival or departure manifest, or condone the delay for not filing the arrival or departure manifest or part thereof, as the case may be, at the request of the authorised carrier.”

(viii) in regulation 9, -

(a) in sub-regulation (1), for the clause (d), the following clause shall be substituted, namely: -

“(d) in case of imported goods or export goods meant for transhipment by land route, the officer authorised by the Commissioner of customs, shall seal the container or the bonded truck or covered truck or wagon, as the case may be, before permitting such transhipment:

Provided that Commissioner of custom may, in certain cases, allow transshipment without sealing the container or the bonded truck or covered truck or wagon, for reasons to be recorded in writing.”;

(b) in sub-regulation (2), for the word “territory”, the word “route” shall be substituted.”;

(ix) in regulation 10, -

(a) in sub-regulation (1), -

(A) in clause (f), after the words “area or enroute”, the words “, under its custody” shall be inserted;

(B) for the clause (l), the following clause shall be substituted, namely: -

“(l) not demand any container detention charges for the containers laden with the goods detained by customs for purpose of verifying the entries made under section 46 or section 50 of the Act, if the entries are found to be correct.

Provided that the authorised carrier may demand, container detention charges for the period, commencing after expiry of sixty days.”;

(b) for sub-regulation (2), the following sub-regulation shall be substituted, namely: -

“(2) The authorised carrier, after intimation to the Commissioner of customs, may outsource any function, required to be carried out by him under these regulations, to any other person on his behalf. The authorised carrier and such person shall be liable for any act of commission or omission while transacting business under these regulations.”;

(x) after regulation 14, the following regulation shall be inserted, namely: -

“15. **Transitional provisions.** – (1) Notwithstanding anything contained in regulations 4, 5 and 7, the authorised carrier may deliver the cargo declaration in Form-VIA or Form-VIB and Form-VIIA or Form-VIIB or arrival and departure manifest in Form-VIII or Form-VIIIA, for the period of forty-five days from the date of commencement of these regulations.

(2) Notwithstanding anything contained in these regulations, the authorised sea carrier shall continue to deliver the cargo declaration in Form III of the Import Manifest (Vessels) Regulations, 1971 and Form I of the Export Manifest (Vessels) Regulations, 1976, in the manner as was applicable before the commencement of these regulations, till 1st November, 2019.”;

(xi) after Form VIII, the following Form- VIIIA shall be inserted, namely: -

“Form- VIIIA
[See regulation 7]

I. Transhipment of Imported Goods between Port to Land Customs Station:

(a) Departure Manifest to be filed at port:

Authorised Carrier Code:				Bond No. of Authorised Carrier				
Port:				Departure Manifest No. and Date: Auto generated				
Sl. No.	Arrival Manifest No./ date by which cargo arrived at port	Line no.	Goods description	Container No. & Customs Seal No.	Train No./ Truck No.	Destination	Net Wt. & Gross Wt. in case of non-containerized cargo	Gate Out Time from the Port

(b) Arrival Manifest to be filed at Land Customs Station:

Authorised Carrier Code:				Bond No. of Authorised Carrier			
Land Customs Station:				Arrival Manifest No. and Date: Auto generated			
Sl. No.	Departure manifest filed at Port	Date of departure manifest	Train No./ Truck No.	Container No. & Customs Seal No.	Goods description	Net Wt. & Gross Wt. in case of non-containerized cargo	Gate in Time & date

II. Transhipment of Imported Goods from Land Customs Station to Port:

(a) Departure Manifest to be filed at Land Customs Station:

Authorised Carrier Code:				Bond No. of Authorised Carrier			
Land Customs Station (LCS):				Departure Manifest No. and Date: Auto generated			
Sl. No.	Import report no. by which cargo arrived at LCS	Container No. & Customs Seal No.	Destination	Goods description	Train No./Truck No.	Net Wt. & Gross Wt. in case of non-containerized cargo	Gate Out Time

(b) Arrival Manifest to be filed at port:

Authorised Carrier Code:				Bond No. of Authorised Carrier			
Port:				Arrival Manifest No. and Date: Auto generated			
Sl. No.	Departure manifest filed at Port and date	Goods description	Container No. & Customs Seal No.	Train No./Truck No	Net Wt. & Gross Wt. in case of non-containerized cargo	Gate in Time & Date” ;	

(xii) after the Form- X, the following Form- XI and Form- XII shall be added, namely: -

“Form – XI

(See regulation 3 (1A))

Know all men by these present that we are held and firmly bound to the President of India in the sum of Rs. ten lakhs for payment whereof we hereby bind ourselves, and each of us bind himself and each of our heirs, executors and administrators firmly by these present dated this day ofin the year two thousand.....

Whereas the said has been registered to act as an authorised carrier under Sea Cargo Manifest and Transhipment Regulations, 2018 and the said has agreed to enter into this bond as required by under the said regulations.

And whereas the said has deposited the sum of Rs. 10,00,000/- (Rupees ten lakhs) only with the President of India as security for his faithful behaviour and that of his employees as regard the said regulations.

Now the condition of the above written bond is such that if the said and his employees do at all times, whilst holding, such registration as aforesaid, behave themselves in a faithful manner as regards the said regulations and if the said and their executors or administrator fails to comply the obligations under the said regulations, shall forthwith pay to the Government on demand the said sum of Rs. Ten lakhs.

AND upon making such payment, the above written obligations shall be void and of no effect, otherwise it shall be and remain in full force and virtue.

Signed, sealed and delivered by the above named on this day, the of 20..... in the presence of witnesses.

1.

2.

Accepted for and on behalf of the President of India

Signature of the Principal Commissioner of Customs/Commissioner of Customs

FORM- XII
[See regulation 6]

Sl. No.	Field Description			Remarks
1.	Details of Gold & Silver			
	Form of Gold& Silver	Weight	Value	
2.	Arms & Ammunitions			
	Sl. No.	Type	Quantity	
3.	Explosives			
	Sl. No.	Type	Quantity	
4.	Narcotics and psychotropic substances			
	Sl. No.	Type	Quantity	
5.	Radio-active material			
	Sl. No.	Type	Quantity	
6.	Any other declaration which, under the provisions of the Customs Act or any other Act for the time being in force".			

[F. No. 450/58/2015- Cus-IV]



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Director (Customs)

Note: The principal regulations were published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i) *vide* number G.S.R. 448(E), dated the 11th May, 2018 and were last amended *vide* notification No. 17/2019-Cus. (N.T.), dated 27-2-2019 *vide* number G.S.R. 165(E), dated the 27th February, 2019.