



भारत सरकार
Government of India
वित्त मंत्रालय, राजस्व विभाग
Ministry of Finance, Department of Revenue
सीमा शुल्क आयुक्त (निवारक) का कार्यालय
Office of the Commissioner of Customs (Preventive)
पूर्वाञ्चल क्षेत्र

North Eastern Region
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INSTRUCTION No. 02/2017
Dated Shillong the 5th July 2017

Subject: Submission of import manifest or import report and export manifest or export report

Attention of all officers is brought to Section 30 of the Customs Act, 1962, which requires the person-in-charge of vessel, aircraft or vehicle to submit Import Manifest/Report (also known as Import General Manifest-IGM). In case of a vessel or aircraft it is called import manifest, while in case of vehicle it is called import report. The import manifest has to be submitted electronically prior to the arrival of a vessel or aircraft, and import report has to be submitted within 12 hours of arrival at the customs station. If the report/manifest is not submitted within prescribed time, person-in-charge or any other person (*notified as any person than the carrier, who is authorised to issue delivery orders in favour of an importer on the basis of which goods are permitted to be delivered to such importer – for full text refer Notification No. 111/2003-Cus (NT) dated 19.12.03 as amended by Notification No. 17/2004-Cus (NT) dated 16.02.04*), penalty not exceeding Rs 50,000/- is chargeable.

Similarly, in terms of Section 41 of the Customs Act, 1962, the person-in-charge of a conveyance carrying export goods has to submit Export Manifest/Report (also known as Export General Manifest-EGM) before departure of the conveyance from the customs station. As per Section 42(2)(b) of Customs Act, 1962 no conveyance can be permitted to leave without submission of Export Manifest/Report. The export manifest/report has to be submitted electronically.

These requirements are however not applicable for conveyances belonging to the Government or any foreign Government and for vessels or aircraft which temporarily enter India by any reason of any emergency. [Section 43 of the Customs Act, 1962].

Further, all the customs stations in the jurisdiction of this Commissionerate are non-EDI locations apart from ICD, Amingaon and LGBIA, Borjhar, Guwahati, and it is not feasible to deliver the report/manifest electronically at such locations. Therefore in terms of powers conferred under proviso to Section 30 and proviso to Section 41 of the Customs Act, 1962, the undersigned permits manual submission of Import Manifest/Report and Export Manifest/Report respectively at the non-EDI locations in this Commissionerate.

It may be noted that submission of Export Manifest/Report and Import Manifest/Report are statutory requirements and car passes are not a substitute for the same. Car Pass is used only to regulate the proper movement of vehicles and will continue to be submitted at locations specified vide Facility No. 05/15 dated 04.08.15. It may also be noted that while uploading data to the GSTN portal in respect of exports and imports, data related to EGM is also to be uploaded and therefore it is imperative that such documentation is submitted by the concerned.

Form of import manifest/report has been prescribed by the Import Report (Form) Regulations, 1976. [copy of form enclosed].

Form of export manifest/report has been prescribed by the Export Report (Form) Regulations, 1976. [copy of form enclosed].

It is therefore instructed that reports/manifests have to be obtained for each aircraft/vessel/vehicle entering India with goods for import or exiting India with export goods and there should be no lapse in this regard. All officers at customs stations will ensure that proper documentation is submitted by the person-in-charge of the conveyance or any other person as specified within prescribed period. The above instructions are to be followed strictly.


[Bandhana Deori]
Commissioner

SPEED POST

C.No. VIII(48)6/CUS/TECH/2016/

15624-35(A)

Dated: = 5 JUL 2017

Copy to:

1. The Chief Commissioner, GST & Customs, Shillong
2. The Deputy/Assistant Commissioner, Agartala/Aizawl/Dhubri/Dimapur/Guwahati/Imphal/Karimganj/Shillong to ensure strict compliance of these instructions at the customs stations under their jurisdiction.
3. The Superintendent, Computer Cell, Customs Hqrs., Shillong to upload the contents of this Instruction on the Commissionerate website.
4. The Hindi Translator, Customs Hqrs., Shillong to get issued Hindi version of this Facility.
5. Guard File.


[Bandhana Deori]
Commissioner

Import Report

[See Regulation 5(1) of the Import Report (Form) Regulations, 1976]

Name and address of owner/operator..... Date and Time of Arrival.....
 Nationality.....
 Vehicle Registration No. Rotation No.....Year.....
 Vehicle Registration No.
 Railway Wagon No.
 Land Customs Stations of Arrival.....
 Name and Address of the Agent.....

PART 'A' (Cargo)

Way Bill No./ Railway Receipt No./Date	Number and Description of Packages	Identifying mark and numbers	Quantity and weight	Description of goods	Name of the Consignee/ Importer	Clearance particulars (to be filled in the Customs Stations)	Re- marks

PART 'B' (Stores)

Description of Stores (Specify here separately all non-duty paid consumable/non-consumable arti- cles)	Unit	Weight	Quantity	Remarks
1.				
2.				
3.				
4.				
34.5 cm.				

PART 'C'

*List of private property in the possession of the person-in-charge of Conveyance and Crew.

Name	Job	Currency			Tobacco products	Alco- holic liquors	Watches		Jewel- lery	Any other articles indi- vidually val- ued Rs. 50 or more (Description, Nos., Make and Brand)	Total value of articles not in use (Val- ued below Rs. 50 each)
		Indian	For- eign	Travellers' cheques etc.			Serial Nos.	Make and Brand			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Certified that private property not included in this list is not on board.

For Official use

I/We do hereby declare that the above declarations in Parts 'A', 'B' and 'C' contain a full and true account of the particulars of the cargo, the stores and the private property imported in the vehicle and that all the particulars furnished in this report and documents submitted with it are true to the best of

Import Report delivered under Section 30(1) of the Customs Act, 1962 and entry inward permitted.

CM

on..... Superintendent	my/our knowledge. No imported goods have been unloaded or delivered out of this vehicle since its departure from the last station. I/We request permission for entry inwards. <p style="text-align: center;">Proper Officer</p> <p style="text-align: right;">Signature of person-in-charge or Agent Date</p>
Import Report closed on.....	

* Such of the articles declared herein as are to be landed should be specified separately in these Column Nos.

[G.I.D.R. & B. Notification No. 423/76-Cus., dated 23.10.1976 as amended by Notification No. 223-Cus., dated 22-10-1977.]

Export Report

[See Regulation 4(1) of Export Report (Form) Regulations, 1976]

Name and address of owner/operator..... Date and Time of Departure

Rotation No..... Year.....

Nationality

Vehicle Registration No.

Railway Wagon No.

Land Customs Station of Departure

Name and Address of the Agent

PART 'A' (Cargo)

Way No./Railway Receipt No./Date	Bill No./Description of packages	Number and Description of packages	Identifying marks and numbers	Quantity and Weight	Description of goods	Name of the Consignor/Exporter	Destination of goods	Shipment Particulars (to be filled in by the Customs Station)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	

PART 'B' (Stores)

Description of Stores (Specify here separately all non-duty paid consumable/non-consumable articles)	Unit	Weight	Quantity	Remarks
1.				
2.				
3.				
4.				
34.5 cm.				

PART 'C'

List of private property in the possession of the person-in-charge of conveyance and crew

Name	Job	Currency			Tobacco products	Alcoholic liquors	Watches S. Nos., Make and Brand	Jewellery	Any other articles individually valued Rs. 50 or more (Description, make brand)	Total value of articles not in use (valued below Rs. 50 each)
		Indian	Foreign	Travelers' cheques, etc.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Certified that private property not included in this list is not on board.

I/We do hereby declare that the above declarations in Parts 'A', 'B' and 'C' contain a full and true account of the particulars of the goods (Export goods), the stores and the private property and all the particulars furnished in this report and documents submitted with it are true to the best of my/our knowledge.

Export Report closed on
Superintendent

Signature of person-in-charge or Agent

[G.I.D.R. & B. Notification No. 422/76-Cus., dated 23-10-1976 as amended by Notification No. 222-Cus., dated 22-10-1977.]