

F.No.450/118/2004-CUS-IV  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

Subject: Delayed, incomplete or incorrect filing of Import Manifest of Import Report- Regarding-

I am directed to invite your attention to Board's Circular No. 110/2003-Cus, dated 22.12.2003 and Ministry's letter issued vide F.No.450/108/2004-CUS-IV dated 31.12.04. The intention of these prevailing instructions is to ensure that the filing of import manifest is not unnecessarily delayed.

2. It has been brought to the knowledge of Board that the person who is required to file the import manifest or import report as per the provision of sub section (1) of section 30 of the Customs Act, 1962, sometimes file incomplete or incorrect import manifest or import report. It is viewed that the incomplete or incorrect filing should not be treated as proper filing of import manifest or import report. In fact, such import manifest or import report would require further amendment or supplement before it can be treated as proper filing. The incomplete or incorrect filing should not be used to circumvent the penal provisions of delayed filing. It is further brought to the notice of Board that amendment that are normally carried out can be divided broadly into two categories- Minor and Major.

**MAJOR AMENDMENTS:**

- (i) Addition of extra entries (Line numbers in the IGM)
- (ii) Amendment in the quantity of goods already declared;
- (iii) Changing the date of the Bill of Lading mentioned in the IGM;
- (iv) Changing the Importer's/consignee name;
- (v) Commodity description.
- (vi) Conversion of general description of goods from cargo to un-accompanied baggage and vice-versa.

**MINOR AMENDMENTS:**

- (i) Changing the Importers address only;
- (ii) Correcting any spelling mistakes;
- (iii) Conversion from one unit of measurement to another;
- (iv) Change in the container number (only alphabetic prefix and the last 10<sup>th</sup> test numerical);
- (v) Change/addition of marks and numbers.
- (vi) Conversion from local to T.P./SMTP and vice-versa;
- (vii) Port of Loading;
- (viii) Size of Containers(provided there is no change in the weight of the consignment)
- (ix) Port of discharge;
- (x) Type of Packages
- (xi) No. of Packages (provided there is no change in the weight)
- (xii) Seal Number.

The prevailing practice at Custom Houses is that each amendment to Import Manifest/ Import Report is put up to the proper officer for adjudication and subsequent amendments also delays the clearance of consignments and adds to dwell time.

3. It has been decided by the Board that no penalty should be imposed if the import manifest/ import report is corrected before the deadline for filing the import manifest/ import report as provided in law, ends. Minor amendments as listed above in para 2, could be carried out by Shipping Lines/ Agents with the permission of proper officer but without any adjudication. The major amendments can only be made with the prior permission of proper officer and adjudication of the same. It has been further decided that if there is incomplete or incorrect filing of import report or import manifest by the person who is required to file the import manifest or import report as per the provision of sub section (1) of section 30 of the Customs Act, 1962, penalty should invariably be administered if the same is not corrected within permissible time limit, as per the legal provisions considering such filing as improper filing. The cases should be decided immediately, if required, using waiver of show cause notice and written defense reply.

4. The above instructions may be brought to the notice of the Trade immediately through appropriate Public Notice.

5. Receipt of this Circular may kindly be acknowledged.

6. Hindi version will follow.

Yours faithfully  
Anupam Prakash

Under Secretary to the Government of India

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