THE SEA CARGO MANIFEST AND TRANSHIPMENT REGULATIONS, 2018

Notification No. 38/2018-Customs (N.T.) dated 11th May, 2018 – E-BOOK

(AS AMENDED)

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A superscript footnote number gives the amending notification and the nature of the change. Footnotes appear at the foot of the same page.

Provisions that carry footnotes are marked ✎ n in the Index and listed in the Amended Provisions finder below.

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Notification / Preamble

Preamble ✎1

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MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)
NOTIFICATION

New Delhi, the 11th May, 2018

No. 38/2018-Customs (N.T.) as amended

G.S.R. 448(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), and in supersession of Import Manifest (Vessels) Regulations, 1971, [1]**[**and Export Manifest (Vessels) Regulations, 1976**]**, the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:—

1. Short title and commencement.— ▲

(1) These regulations may be called the Sea Cargo Manifest and Transhipment Regulations, 2018.

(2) These regulations shall come into force on [2]**[**1st August, 2019**]**.

[3][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;

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[1] Substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(i), with effect from the date of its publication in the Official Gazette, for the words and figures "Export Manifest (Vessels) Regulations, 1976 and Transportation of Goods (Through Foreign Territory) Regulations, 1965". The effect is that the 1965 Regulations are no longer among the regulations superseded.

[2] As originally published, sub-regulation (2) read "These regulations shall come into force on 1st August, 2018." The date was changed to 1st November, 2018 by Notification No. 65/2018-Customs (N.T.), dated 30.07.2018; to 1st March, 2019 by Notification No. 88/2018-Customs (N.T.), dated 30.10.2018 [G.S.R. 1076(E)]; and to 1st August, 2019 by Notification No. 17/2019-Customs (N.T.), dated 27.02.2019 [G.S.R. 165(E)].

[3] Regulation 2 substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(ii), with effect from the date of its publication in the Official Gazette. The regulation as originally published is reproduced in Annexure I. Principal changes: "arrival manifest" and "departure manifest" redefined; "postal authority" added and included in "authorised carrier"; "shipping line" dropped from "authorised carrier"; "any other person notified by the Central Government" added to "authorised sea carrier"; "coastal goods transited through a designated foreign route" replaced by "designated foreign route"; "Form" extended to the electronic form on ICEGATE. Editorial note: the Gazette prints stray closing quotation marks after clauses (h) and (i); they are omitted here.

(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;**]**

3. Registration.— ▲

(1) Any person who is required to deliver arrival manifest or departure manifest shall apply to the jurisdictional Commissioner of Customs for registration in the Form-I[4]**[**:

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.**]**

[5]**[**(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[6] 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 [7]**[**five lakhs**]** along with Form-I:

Provided that any [8]**[**Authorised Economic Operator (AEO) and Customs Broker licensed under the Customs Brokers Licensing Regulations, 2018**]** 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[9] rupees.**]**

[10]**[**(2) Where the Jurisdictional Commissioner of Customs is satisfied with the information provided by the applicant in the Form-I, he shall register such applicant for transacting business under these regulations**]**.

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4 Proviso inserted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(iii)(a), with effect from the date of its publication in the Official Gazette. The sub-regulation originally ended with a full stop after "Form- I".

5 Sub-regulation (1A) inserted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(iii)(b), with effect from the date of its publication in the Official Gazette.

6 Editorial note: Notification No. 94/2020-Customs (N.T.), dated 30.09.2020 [G.S.R. 600(E)] (Third Amendment Regulations, 2020), regulation 2(a), substitutes "five lakhs" for the words "ten lakhs" wherever they occur in sub-regulation (1A). As inserted in 2019, the sub-regulation uses "ten lakhs" once ("amount of rupees ten lakhs") and "ten lakh" (singular) twice ("bond of rupees ten lakh" and "ten lakh rupees" in the proviso). The amending words do not literally cover the singular form, so those two expressions are reproduced as they stand. CBIC Circular No. 43/2020-Customs, dated 30.09.2020, describes the security as reduced from Rs. 10,00,000 to Rs. 5,00,000, and Form XI now reads "five lakhs" throughout (see Form XI).

7 Substituted by Notification No. 94/2020-Customs (N.T.), dated 30.09.2020 [G.S.R. 600(E)] (Third Amendment Regulations, 2020), regulation 2(a), with effect from the date of its publication in the Official Gazette, for the words "ten lakhs".

8 Substituted by Notification No. 94/2020-Customs (N.T.), dated 30.09.2020 [G.S.R. 600(E)] (Third Amendment Regulations, 2020), regulation 2(b), with effect from the date of its publication in the Official Gazette, for the words, brackets and letters "Authorised Economic Operator (AEO)".

9 Editorial note: Notification No. 94/2020-Customs (N.T.), dated 30.09.2020 [G.S.R. 600(E)] (Third Amendment Regulations, 2020), regulation 2(a), substitutes "five lakhs" for the words "ten lakhs" wherever they occur in sub-regulation (1A). As inserted in 2019, the sub-regulation uses "ten lakhs" once ("amount of rupees ten lakhs") and "ten lakh" (singular) twice ("bond of rupees ten lakh" and "ten lakh rupees" in the proviso). The amending words do not literally cover the singular form, so those two expressions are reproduced as they stand. CBIC Circular No. 43/2020-Customs, dated 30.09.2020, describes the security as reduced from Rs. 10,00,000 to Rs. 5,00,000, and Form XI now reads "five lakhs" throughout (see Form XI).

10 Substituted by Notification No. 61/2021-Customs (N.T.), dated 23.07.2021 [G.S.R. 504(E)] (Fifth Amendment Regulations, 2021), regulation 2(a), with effect from the date of its publication in the Official Gazette, for sub-regulation (2), which read:

"(2) Where the jurisdictional Commissioner of customs is satisfied with the information provided by the applicant in the Form-I, he shall register such applicant for transacting business under these regulations for a period of three years from the date of issue of such registration."

(3) An authorised carrier registered under these regulations at any customs station, shall be deemed to be registered for other customs stations also, for the purpose of transacting business under these regulations.

[11]**[**(4) The registration shall be valid unless and until revoked in terms of the provisions under regulation 3A or regulation 11:

Provided that the registration of the authorised carrier shall be deemed invalid if the authorised carrier is found to be inactive for a period of one year.

Explanation.- The term 'inactive' refers to an authorised carrier who does not transact any business pertaining to Customs during a period of one year, excluding the period for which registration has been suspended under regulation 11.**]**

[12]**[**(5) Subject to the provisions of sub-regulation (1A), the Jurisdictional Commissioner of Customs may, on an application made by the authorised carrier in Form IA, after the registration has been deemed invalid under sub regulation (4), renew the registration from the date of expiration, after satisfying himself that the applicant is otherwise eligible for registration under this regulation within one month of the date of receipt of the application.**]**

[13][3A. Surrender of registration.— ▲

(1) An authorised carrier may surrender his registration issued under regulation 3 through a written request to the Jurisdictional Commissioner of Customs.

(2) On receipt of the request under sub-regulation (1), the Jurisdictional Commissioner of Customs may revoke the registration, if,-

(a) the authorised carrier has paid all dues payable to the Central Government under the provisions of the Act, rules or regulations made thereunder; and

(b) no proceedings are pending against the authorised carrier under the Act, rules or regulations made thereunder.**]**

4. Delivery of an Arrival Manifest.— ▲

[14]**[**(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.**]**

(2) The arrival manifest shall consist of,-

(a) an application for entry inwards in Form-II (except in case of vessel carrying exclusive coastal goods);

(b) a general declaration in Form-III;

(c) vessel's stores list in Form-IV;

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11 Substituted by Notification No. 61/2021-Customs (N.T.), dated 23.07.2021 [G.S.R. 504(E)] (Fifth Amendment Regulations, 2021), regulation 2(b), with effect from the date of its publication in the Official Gazette, for sub-regulation (4), which read:
"(4) The jurisdictional Commissioner of Customs shall review the registration before the expiry of the initial period of registration of three years and may extend such registration to a further period of five years at a time and in case of an authorised economic operator for a period of ten years."

12 Inserted by Notification No. 61/2021-Customs (N.T.), dated 23.07.2021 [G.S.R. 504(E)] (Fifth Amendment Regulations, 2021), regulation 2(c), with effect from the date of its publication in the Official Gazette. Editorial note: the Gazette reads "after sub-regulation (5), the following sub-regulation shall be inserted" and numbers the new sub-regulation (5). As regulation 3 had no sub-regulation (5) before this amendment, it is placed here after sub-regulation (4). The Gazette text ends without a full stop; one is supplied.

13 Regulation 3A inserted by Notification No. 61/2021-Customs (N.T.), dated 23.07.2021 [G.S.R. 504(E)] (Fifth Amendment Regulations, 2021), regulation 3, with effect from the date of its publication in the Official Gazette.

14 Substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(iv)(a), with effect from the date of its publication in the Official Gazette, for sub-regulation (1), which read: "(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 possible to deliver the arrival manifest electronically then the manifest shall be submitted manually in duplicate with the approval of the Commissioner of Customs."

(d) list of private property in the possession of the Master and crew, in Form-V

(e) cargo declaration:-

(i) for vessel arriving at an Indian port from a Foreign port in Form-VIA; or

(ii) for vessel arriving at an Indian Port from another Indian Port directly or through designated foreign route in Form-VIB;

(f) any other declaration which, under the provisions of the Customs Act or any other Act for the time being in force is required to be delivered to the proper officer on arrival of vessel.

(3) The general declaration and cargo declaration shall be delivered before the departure of the vessel from last port of call and the rest of the arrival manifest shall be delivered before arrival of the vessel.

[15]**[**(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.**]**

5. Delivery of a Departure Manifest.— ▲

[16]**[**(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.**]**

(2) The departure manifest shall consist of,-

(a) a general declaration in Form-III;

(b) a vessel's stores list in Form-IV;

(c) a list of private property in the possession of the Master and crew, in Form-V;

(d) a cargo declaration:

(i) for vessel departing from an Indian port to a Foreign port in Form-VIIA; or

(ii) for vessel departing from an Indian Port to another Indian port directly or through designated foreign route in Form-VIIB;

(e) any other declaration which, under the provisions of the Customs Act or any other Act for the time being in force is required to be delivered to the proper officer on arrival of the vessel.

[17]**[**(3) Any authorised sea carrier may update the departure manifest within twenty-four hours after departure:

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15 Sub-regulation (4) inserted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(iv)(b), with effect from the date of its publication in the Official Gazette.

16 Substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(v)(a), with effect from the date of its publication in the Official Gazette, for sub-regulation (1), which read: *"(1) An authorised sea carrier carrying imported goods, export goods, coastal goods or goods meant for foreign transit or foreign transhipment, 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 possible to deliver the departure manifest electronically, then the manifest shall be delivered manually in duplicate with the approval of Commissioner of Customs before the departure of the vessel*."

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.**]**

6. Declaration in respect of specific cargo.— ▲

(1) the cargo declaration in respect of —

(a) arms;

(b) ammunition;

(c) explosives;

(d) narcotics and psychotropic substances;

[18]**[* * *]**

(f) gold;

(g) silver;

(h) radio-active material

for import, export, transhipment, or for being carried as same bottom cargo shall be delivered in [19]**[**Form-XII**]**.

(2) Where a vessel does not carry any of the cargoes referred above, a nil declaration shall be delivered.

[20][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.**]**

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17 Sub-regulation (3) inserted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(v)(b), with effect from the date of its publication in the Official Gazette.

18 Clause (e), which read "(e) dangerous drugs;", omitted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(vi)(i), with effect from the date of its publication in the Official Gazette. The remaining clauses were not re-lettered.

19 Substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(vi)(ii), with effect from the date of its publication in the Official Gazette, for the words "*separate sheets and shall be set out in the order of the ports of loading*".

20 Regulations 7 and 8 substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(vii), with effect from the date of its publication in the Official Gazette, for the original regulations, which read:

"7. Transhipment of imported goods or export goods between a port/ICD and Inland Container Depot (ICD)/Container Freight Station (CFS)/Special Economic Zone (SEZ). – 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, in Form-VIII.

8. Amendments of arrival or departure Manifest. – Where the proper officer nominated by the Commissioner of customs is satisfied that 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, he may permit it to be amended or supplemented."

9. Conditions governing transhipment or transit through a designated foreign route.— ▲

(1) The transhipment shall be allowed under the following conditions–

(a) the goods are mentioned in the arrival manifest or departure manifest, as the case may be, for transhipment to any customs station;

(b) such transhipment is by, a vessel, train or a truck or by a combination of two or more of these modes of transport;

(c) the authorised carrier executes a bond in Form-IX A or Form-IX B or Form-IX C or Form-IX D as applicable, with or without bank guarantee or surety:

Provided that where the transhipment of goods is directly between two sea ports, no bond and bank Guarantee shall be furnished;

[21][(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 transhipment without sealing the container or the bonded truck or covered truck or wagon, for reasons to be recorded in writing.]

(2) In case of coastal goods manifested for transit through a designated foreign [22][route], the authorised carrier shall execute a bond in Form-X A or Form-X B or Form-X C or Form-X D as applicable with or without bank guarantee or surety.

10. Responsibilities of the authorised carrier under these regulations.— ▲

(1) An authorised carrier shall-

(a) transact business in the customs station either personally or through an employee duly approved by the Deputy Commissioner or Assistant Commissioner of Customs, as the case may be;

(b) keep a record of imported goods, export goods, coastal goods or goods brought for transhipment as the case may be, and produce such records to the proper officer as and when required;

(c) keep a record of movement or handling of imported goods, export goods, coastal goods or goods brought for transhipment;

(d) make available track and trace facility for locating imported or export goods, coastal goods or goods brought for transhipment;

(e) be responsible for the safety, security and delivery of imported, export goods or coastal goods under its custody;

(f) be liable to pay duty on goods pilfered, lost during the transit or transhipment thereof in the customs area or enroute [23][, under its custody];

(g) be responsible for re-export of hazardous goods where such goods are ordered to be exported back to the exporting country;

(h) advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the deputy commissioner or assistant commissioner of customs as the case may be;

(i) not procure or attempt to procure directly or indirectly, information from the government records or other government sources of any kind to which access is not granted by the proper officer;

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21 Substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(viii)(a), with effect from the date of its publication in the Official Gazette, for clause (d), which read:

"(d) in the case of imported goods meant for transhipment by land route, the proper officer nominated by the Commissioner of customs shall seal the containers before permitting such transhipment."

22 Substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(viii)(b), with effect from the date of its publication in the Official Gazette, for the word "territory".

23 Inserted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(ix)(a)(A), with effect from the date of its publication in the Official Gazette.

(j) ensure electronic transmission of delivery orders to the importer or the consignee and intimation of the same to the custodian and the proper officer;

(k) publish and display at prominent places including website or webpage of the authorised carrier the schedule of charges for the various services provided by him in relation to the imported goods or export goods or coastal goods in the customs area;

[24]**[**(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.**]**;

(m) abide by all the provisions of the Act and the rules, regulations, notifications and orders issued there under;

[25]**[**(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.**]**

11. Suspension of operations or revocation of registration of an authorised carrier.— ▲

(1) The jurisdictional Commissioner of Customs may revoke the registration of the authorised carrier, for failure to comply with any provisions of the regulations.

[26]**[**(2) The Commissioner of Customs may, subject to the provisions of regulation 12, suspend the operations of such authorised carrier in his jurisdiction by an order, for reason to be recorded in writing, on any of the following grounds, namely:-

(a) failure to comply with any of the provisions of these regulations, within his jurisdiction or anywhere else;

(b) failure to comply with any of the conditions of the bond executed by him under these regulations;

(c) any misconduct, within his jurisdiction, which in the opinion of the Commissioner of Customs renders him unfit to transact any business in the Customs Station;

(d) adjudicated as an insolvent;

(e) of unsound mind;

(f) convicted by a competent court for an offence involving moral turpitude or otherwise.**]**

(3) The Commissioner of Customs shall, within fifteen days from the date of such suspension order, shall give an opportunity of hearing to the person and pass such order within fifteen days from the date of the said hearing, as he deems fit, either revoking the suspension or continuing it for a further period not exceeding ninety days from the date of suspension, as the case may be.

Provided that where the suspension against the authorised carrier has been continued, the Commissioner of Customs concerned shall intimate to the jurisdictional Commissioner of Customs, about the order within fifteen days from the date of issue of such order.

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[24] Substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(ix)(a)(B), with effect from the date of its publication in the Official Gazette, for clause (l), which read:
"(l) not charge any rent or demurrage on the goods seized or detained or confiscated by the Customs Authorites;".

[25] Substituted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(ix)(b), with effect from the date of its publication in the Official Gazette, for sub-regulation (2), which read:
"(2) The authorised carrier shall not sublet or sub-contract or outsource functions permitted or required to be carried out by him to any other person."

[26] Substituted by Notification No. 61/2021-Customs (N.T.), dated 23.07.2021 [G.S.R. 504(E)] (Fifth Amendment Regulations, 2021), regulation 4, with effect from the date of its publication in the Official Gazette, for sub-regulation (2), which read:
"(2) The Commissioner of Customs of any customs station on reasonable belief that operations of such authorised carrier is detrimental to the interest of revenue, may suspend their operation in his jurisdiction by an order stating the grounds of suspension."

12. Procedure for revocation of registration.— ▲

(1) The jurisdictional Commissioner of Customs shall issue a notice in writing to the authorised carrier stating the grounds on which it is proposed to revoke the registration and requiring the said person to submit within such time as may be specified in the notice not being less than thirty days, to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, nominated by him, a written statement of defence and also to specify in the said statement whether he desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs.

(2) On receipt of the written statement from the authorised carrier, or where no such statement has been received within the time-limit specified in the notice, the Deputy Commissioner of Customs or Assistant Commissioner of Customs, may inquire into the grounds of the revocation as stated in the notice.

(3) The Deputy Commissioner of Customs or Assistant Commissioner of Customs, shall in the course of inquiry, consider such documentary evidence and take such oral evidence as required for inquiry and he may also put any question to any person tendering evidence, for or against the authorised carrier, for the purpose of ascertaining the correct position.

(4) The authorised carrier shall be entitled to cross-examine the persons examined in support of the grounds forming the basis of the proceedings and where the Deputy Commissioner of Customs or Assistant Commissioner of Customs, declines to examine any person on the grounds that his evidence is not relevant or material, he shall record his reasons in writing for so doing.

[27]**[**(5) At the conclusion of the inquiry, the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, shall prepare the report of inquiry and after recording his findings thereon, submit the report within a period of ninety days from the date of issue of a notice under sub-regulation (1).**]**

(6) The jurisdictional Commissioner of Customs shall provide to the authorised carrier a copy of the report of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, and shall require the authorised carrier to submit within the specified period not being less than thirty days any submission against the findings of the Deputy Commissioner of Customs or Assistant Commissioner of Customs.

(7) The jurisdictional Commissioner of Customs shall, after considering the report of the inquiry, and the submission thereon, if any, made by the authorised carrier, pass such orders as he deems fit.

13. Imposition of Penalty.— ▲

An authorised carrier who contravenes any provision of these regulations shall be liable to a penalty which may extend to rupees fifty thousand.

14. Appeal.— ▲

Any person aggrieved by any decision or order passed under this regulation, may appeal under section 129A of the Act to the Customs, Excise and Service Tax Appellate Tribunal, established under sub-section (1) of section 129 of the Act.

[28]**[**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, [29]**[**till 1st November, 2020**]**.

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[27] Substituted by Notification No. 61/2021-Customs (N.T.), dated 23.07.2021 [G.S.R. 504(E)] (Fifth Amendment Regulations, 2021), regulation 5, with effect from the date of its publication in the Official Gazette, for sub-regulation (5), which read:
"(5) Deputy Commissioner of Customs or Assistant Commissioner of Customs, shall prepare a report of the inquiry recording his findings after the conclusion of the inquiry."

[28] Regulation 15 inserted by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(x), with effect from the date of its publication in the Official Gazette.

[29] As inserted in 2019, these words read "for the period of forty-five days from the date of commencement of these regulations". Immediately before 30.09.2020 they read "from 15th May, 2020 till 30th September, 2020" (as quoted in the amending notification), following date-only amendments by Notification No. 14/2020-Customs (N.T.), dated 14.02.2020 [G.S.R. 121(E)] and Notification No. 66/2020-Customs (N.T.), dated 31.07.2020 [G.S.R. 486(E)]. The present words were substituted by Notification No. 94/2020-Customs (N.T.), dated 30.09.2020 [G.S.R. 600(E)] (Third Amendment Regulations, 2020), regulation 3(a), with effect from the date of its publication in the Official Gazette. No later

(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, [30]**[**till the date mentioned in column (3) of the table below for the Customs Ports mentioned in the column (2) of the said table.**]]**

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

Note: The Principal Regulations were issued *vide* notification No. 38/2018-Customs (NT), dated 11.05.2018 and have been subsequently amended *vide* notification No. 65/2018-Customs (NT), dated 30,07.2018; No. 88/2018-Customs (NT), dated 30.10.2018; No. 17/2019-Customs (NT), dated 27.02.2019; No. 54/2019-Customs (NT), dated 01.08.2019; No. 78/2019-Customs (NT), dated 31.10.2019; No. 14/2020-Customs ("NT), dated 14.02.2020; No. 66/2020-Customs (NT), dated 31.07.2020; No. 94/2020-Customs (NT), dated 30.09.2020; No. 39/2021-Customs (NT), dated 31.03.2021; No. 44/2021-Customs (NT), dated 15.04.2021; No. 50/2021-Customs (NT), dated 31.05.2021; No. 56/2021-Customs (NT), dated 30.06.2021; No. 61/2021-Customs (NT), dated 23.07.2021; No. 64/2021-Customs (NT), dated 30.07.2021; No. 70/2021-Customs (NT), dated 31.08.2021; No. 78/2021, 30.09.2021; No. 109/2021-Customs (NT), dated 31.12.2021; No. 56/2022-Customs (NT), dated 30.06.2022; No. 114/2022-Customs (NT), dated 30.12.2022; No. 94/2023-Customs (NT), dated 28.12.2023; No. 26/2024-Customs (NT), dated 28.03.2024; No. 47/2024-Customs (NT), dated 30.06.2024; No. 57/2024-Customs (NT), dated 31.08.2024; No. 74/2024-Customs (NT), dated 30.10.2024; No. 02/2025-Customs (NT), dated 15.01.2025; No. 20/2025-Customs (NT), dated 28.03. 2025; No.40/2025-Customs (NT), dated 31.05.2025; No. 61/2025-Customs (NT), dated 30.09.2025; No. 79/2025-Customs (NT), dated 31.12.2025; No. 31/2026-Customs (NT), date 30.03.2026; No. 61/2026-Customs (NT), dated 1.07.2026; No. 73/2026-Customs (NT), dated 01.09. 2026; and last amended vide notification No. 90/2026-Customs (NT), dated 01.11.2026.

amendment of sub-regulation (1) was found.

30 Substituted by Notification No. 57/2024-Customs (N.T.), dated 31.08.2024 [G.S.R. 531(E)] (Third Amendment Regulations, 2024), regulation 2(i), with effect from the date of its publication in the Official Gazette, for the words, figures and letters "till 31st August, 2024". As inserted in 2019 the words read "till 1st November, 2019". The date was then extended by a series of date-only amendments: to 16.02.2020 (No. 78/2019, dated 31.10.2019); 01.08.2020 (No. 14/2020, dated 14.02.2020); 30.09.2020 (No. 66/2020, dated 31.07.2020); 31.03.2021 (No. 94/2020, dated 30.09.2020, regulation 3(b)); 15.04.2021 (No. 39/2021, dated 31.03.2021); 31.05.2021 (No. 44/2021, dated 15.04.2021); 30.06.2021 (No. 50/2021, dated 31.05.2021); 31.07.2021 (No. 56/2021, dated 30.06.2021); 31.08.2021 (No. 64/2021, dated 30.07.2021); 30.09.2021 (No. 70/2021, dated 31.08.2021); 31.12.2021 (No. 78/2021, dated 30.09.2021); 30.06.2022 (Notification No. 109/2021-Customs (N.T.), dated 31.12.2021 [G.S.R. 930(E)] (Ninth Amendment Regulations, 2021), regulation 2); 31.12.2022 (No. 56/2022, dated 30.06.2022); 31.12.2023 (No. 114/2022, dated 30.12.2022); 31.03.2024 (No. 94/2023, dated 28.12.2023); 30.06.2024 (No. 26/2024, dated 28.03.2024); and 31.08.2024 (Notification No. 47/2024-Customs (N.T.), dated 30.06.2024 [G.S.R. 356(E)] (Second Amendment Regulations, 2024), regulation 2). All are Customs (N.T.) notifications. Notification 109/2021 quotes the earlier words as "till 31st December 2021, 2021".

FORMS ▲

All forms appended to the Regulations are reproduced below in their order. Forms I, II to V, VIA, VIB, VIIA, VIIB, VIII, IX A to IX D and X A to X D stand as published in Notification No. 38/2018-Customs (N.T.) and have not been amended by any notification supplied. Forms IA, VIIIA, XI, XII and the Table were inserted or amended later and are shown in brackets on a light background. Small tables printed inside a field (for example the transport sequence and the goods description) are shown as inner tables.

FORM – I ▲

[See Regulation 3 (1)]

Application for Registration

1. Name of applicant with details of 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. Contact details:

   Phone number:

   Email address:

3. 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)

4. The name(s) and address of the authorized person:-

   (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 Arrival/ Departure manifest).

5. Educational qualification of each of the persons who will actually be engaged in the filing of Arrival/ Departure manifest: -

6. Details of cases booked under Customs Act against the applicant, if any: -

7. The enclosures: -

   (a) Copy of contract, or

   (b) Memorandum of understanding, or

   (c) Agreement entered into with the foreign authorising 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).

[31][FORM - IA ▲

[See regulation 3 (5)]

Application by authorised carrier to renew registration

To,

The Commissioner of Customs

Custom House

Sl. No.	Particulars	Remarks
1.	Name of the authorised carrier with details of PAN	
2.	Full address of the authorised carrier	
3.	Custom House of issue	
4.	Has the applicant paid all dues payable to the Central Government under the provisions of the Customs Act, 1962 (52 of 1962), rules or regulations made thereunder? (Yes/No)	
5.	Whether bond and furnishing of security executed, if applicable is still active? (Yes/No)	
6.	Is there a change in the name and Permanent Account Numbers (PAN) of partner/partners or director/directors who will actually be engaged in the work as authorised carrier, in case the applicant is a firm or a company? If Yes, Provide the details:	(Yes/No)
7.	Reason for renewal	

Declaration:

(a) I have working knowledge of English/local language (……)/Hindi.

(b) The firm or company by whom the undersigned is employed have earlier held an authorised carrier registration under the Sea Cargo Manifest Transhipment Regulations, 2018 and not cancelled or suspended.

(c) The details of cases booked under the provisions of the Customs Act, 1962 (52 of 1962) against the applicant/the person proposed to be employed by the applicant

I/We hereby affirm that I/we have read the Sea Cargo Manifest Transhipment Regulations, 2018 and agree to abide by them.

Date : Signature of applicant**]**

[31] Form IA inserted after Form I by Notification No. 61/2021-Customs (N.T.), dated 23.07.2021 [G.S.R. 504(E)] (Fifth Amendment Regulations, 2021), regulation 6, with effect from the date of its publication in the Official Gazette.

Form – II ▲

[See Regulation 4 (2) (a)]

[Application for Entry Inwards]

Sl. No.	Field Description	
(1)	(2)	(3)
1.	Custom House Code	
2.	Arrival Manifest No.	
3.	Arrival Manifest Date	
4.	IMO Code of Vessel	
5.	Vessel Code (Call sign)	
6.	Voyage No.	
7.	Shipping Line Code	
8.	Authorised Sea Carrier Code	
9.	Master's Name	
10.	Port of Arrival	
11.	Last Port Called	
12.	Port Called prior to the port mentioned at Sl.No.11	
13.	Port Called prior to the port mentioned at Sl.No.12	
14.	Vessel type	
15.	Total No. of Lines	
16.	Brief Cargo Description	
17.	Light house dues (in INR)	
18.	Ship Stores Declaration (Y/N)	
19.	Crew List Declaration (Y/N)	
20.	Passenger List Declaration (Y/N)	
21.	Crew Effect Declaration (Y/N)	
22.	Maritime Declaration (Y/N)	
23.	Terminal Operator Code	

Form – III ▲

[See Regulations 4 (2) (b) and 5 (2) (a)]

[General Declaration]

Sl. No.	Description	
(1)	(2)	(3)
1.	Name of Shipping line, agent etc.	
2.	Authorized Sea Carrier Code	
3.	Name and description of ship	
4.	Port of arrival	
5.	Expected date and time of arrival	
6.	Nationality of ship	
7.	Name of Master	
8.	Certificate of registry (Port, date, number)	
9.	Name and address of ship's agent	
10.	Gross tonnage	
11.	Net tonnage	
12.	Number of crew (incl. Master)	
13.	Crew List	
14.	Number of passengers	
15	Passenger List	

Form – IV ▲

[See Regulations 4 (2) (c) and 5 (2) (b)]

(Vessel's Stores List)

S. No.	Description
1	Arrival/ Departure Manifest No.
2	Arrival/ Departure Manifest date
3	Number of persons on Board
4	Period of stay
5	Place of storage
6	Name of article and quantity

Note: The vessel's stores list at the time of departure from the last port of call shall also be delivered upon arrival of the vessel.

Form – V ▲

[See Regulations 4 (2) (d) and 5 (2) (c)]

(Crew's Effects Declaration)

<table>
<tr><th>S. No.</th><th>Description</th></tr>
<tr><td>1</td><td>Arrival/ Departure Manifest No.</td></tr>
<tr><td>2</td><td>Arrival/ Departure Manifest date</td></tr>
<tr><td>3</td><td>
<table>
<tr><td>Name of the person</td><td>Rank of Rating</td><td>Effects which are dutiable or subject to prohibitions or restrictions or effects having value exceeding Rupees 3000 (e.g. wines, sprits, cigarettes, tobacco, currency, etc.)</td><td>Signature</td></tr>
</table>
</td></tr>
</table>

Note: The list of private property in the possession of the Master and crew at the time of departure from the last port of call shall also be delivered upon arrival of the vessel.

FORM – VIA ▲

[See Regulations 4 (2) (e) (i)]

This form is applicable for the following categories of cargo, namely: -

Goods to be landed:

(i) Goods (including unaccompanied baggage) to be landed meant for home clearance;

(ii) Goods (including unaccompanied baggage) to be landed meant for clearance at another Indian port (Domestic transhipment)

(iii) Goods to be landed but destined for a foreign port (Foreign transhipment)

Goods continue to be On-board:

(i) Domestic transit goods

(ii) Foreign transit goods

Explanation 1: Goods meant for home clearance means the goods to be cleared for home consumption or for warehousing at the port of unloading.

Explanation 2: Goods meant for clearance at another Indian port means the goods to be cleared for home clearance at the port other than port of unloading or at any Inland Container Depot.

Explanation 3: Domestic transit goods means the goods destined for Indian port including ICD/SEZ and to remain on-board at the port where Manifest is to be filed.

Explanation 4: Foreign transit cargo means the goods destined for foreign port and to remain on-board at the port where Manifest is to be filed.

Note: The details of the cargo (including unaccompanied baggage) to be landed as declared in the respective forms shall be set out in the order of the ports of loading.

Sl. No.	Field Description	Remarks
(1)	(2)	(3)
1.	Custom House Code	
2.	IMO Code of Vessel	
3.	Vessel Code (Call Sign)	
4.	Voyage No.	
5.	Arrival Manifest No.	Auto Generated
6.	Arrival Manifest Date	Auto Generated
7.	Line no.	
8.	Sub line No.	
9.	Master B/L No.	
10.	Master B/L date	
11.	House B/L No(s).	
12.	House B/L Date(s)	
13.	Port of Loading	
14.	Consignor's Name	[As provided in House Bill of Lading, where Master Bill of Lading and House Bill of Lading both are available]
15.	Consignor's Address	[As provided in House Bill of Lading, where Master Bill of Lading and House Bill of Lading both are available]
16.	Consignor's Code (if any)	

<table>
<tr><th>Sl. No.</th><th>Field Description</th><th>Remarks</th></tr>
<tr><th>(1)</th><th>(2)</th><th>(3)</th></tr>
<tr><td>17.</td><td>Consignee’s Name</td><td>[As provided in House Bill of Lading, where Master Bill of Lading and House Bill of Lading both are available]</td></tr>
<tr><td>18.</td><td>Consignee’s Code (IEC/GSTIN etc.)</td><td></td></tr>
<tr><td>19.</td><td>Consignee’s Address</td><td>[As provided in House Bill of Lading, where Master Bill of Lading and House Bill of Lading both are available]</td></tr>
<tr><td>20.</td><td>Name of any other notified party</td><td></td></tr>
<tr><td>21.</td><td>PAN of notified party</td><td></td></tr>
<tr><td>22.</td><td>Address of notified party</td><td></td></tr>
<tr><td>23.</td><td>Nature of cargo (Containerized/ Non-containerised Packaged/ Liquid Bulk/Dry Bulk etc.)</td><td></td></tr>
<tr><td>24.</td><td>Item Type (Govt. Cargo, Un-accompanied Baggage or Other Cargo)</td><td></td></tr>
<tr><td>25.</td><td>Cargo Movement (Home Clearance, Domestic Transhipment, Foreign Transhipment, Domestic Transit, Foreign Transit)</td><td></td></tr>
<tr><td>26.</td><td>Port of Entry</td><td>Port of Entry means that port of unloading after which transhipment is to be done by a vehicle (including train)</td></tr>
<tr><td>27.</td><td>Destination Port (Port/ICD/CFS/SEZ)</td><td></td></tr>
<tr><td>28.</td><td>Mode of Transport (Between port of Entry & destination Port) in sequence
<table>
<tr><td>From</td><td>To</td><td>Mode of transport</td><td>Authorised Carrier Code</td><td>Bond No. of authorized carrier</td></tr>
<tr><td>Port of Entry</td><td>------</td><td></td><td></td><td></td></tr>
<tr><td>------</td><td>Destination Port</td><td></td><td></td><td></td></tr>
</table></td><td></td></tr>
<tr><td>29.</td><td>
<table>
<tr><td>Goods Description</td><td>HS Code</td><td>UNO Code</td><td>IMDG Code</td></tr>
</table></td><td></td></tr>
<tr><td>30.</td><td>Container No.(s)</td><td></td></tr>
<tr><td>31.</td><td>Number of packages</td><td></td></tr>
<tr><td>32.</td><td>Marks & No. on packages</td><td></td></tr>
<tr><td>33.</td><td>Types of packages</td><td></td></tr>
<tr><td>34.</td><td>Gross Weight</td><td></td></tr>
<tr><td>35.</td><td>Net Weight</td><td></td></tr>
<tr><td>36.</td><td>Unit of Weight</td><td></td></tr>
<tr><td>37.</td><td>Gross Volume</td><td></td></tr>
<tr><td>38.</td><td>Unit of Volume</td><td></td></tr>
<tr><td>39.</td><td>Invoice Value of Consignment</td><td></td></tr>
<tr><td>40.</td><td>Currency Code</td><td></td></tr>
<tr><td>41.</td><td>Shipping Line Code</td><td></td></tr>
<tr><td>42.</td><td>Shipping Line Bond No.</td><td></td></tr>
</table>

Container details:

1.	Arrival Manifest No.	Auto generated
2.	Arrival Manifest date.	Auto generated
3.	Container No.	
4.	Container Seal No.	
5.	Container Agent Code	
6.	Container Status	
7.	Container weight	
8.	ISO Code	

FORM- VIB ▲

[See Regulations 4 (2) (e) (ii)]

This Form is applicable for the following categories of cargo, namely: -

Goods to be landed:

(i) Imported goods:

(a) Goods (including unaccompanied baggage) to be landed meant for home clearance;

(b) Goods (including unaccompanied baggage) to be landed meant for clearance at another Indian port (Domestic transhipment)

(c) Goods to be landed but destined for a foreign port (Foreign transhipment)

(ii) Export goods

(iii) Coastal goods (including such goods transiting through designated foreign route)

(Goods continue to be On-board):

(i) Imported Goods:

(a) Domestic transit cargo

(b) Foreign transit cargo

(ii) Export goods

(iii) Coastal goods (including such goods transiting through designated foreign route)

Explanation 1: Goods meant for home clearance means the goods to be cleared for home consumption or for warehousing at the port of unloading.

Explanation 2: Goods meant for clearance at another Indian port means the goods to be cleared for home clearance at the port other than port of unloading or at any Inland Container Depot.

Explanation 3: Domestic transit goods means the goods destined for Indian port including ICD/SEZ and to remain on-board at the port where Manifest is to be filed.

Explanation 4: Foreign transit cargo means the goods destined for foreign port and to remain on-board at the port where Manifest is to be filed.

Note: The details of the cargo (including unaccompanied baggage) to be landed as declared in the respective forms shall be set out in the order of the ports of loading.

Sl. No.	Field Description	Remarks
(1)	(2)	(3)
1.	Custom House Code	
2.	IMO Code of Vessel	
3.	Vessel Code (Call Sign)	

Sl. No.	Field Description	Remarks
(1)	(2)	(3)
4.	Voyage No.	
5.	Arrival Manifest No.	Auto Generated
6.	Arrival Manifest Date	Auto Generated
7.	Line No.	
8.	Sub line No.	
9.	Departure Manifest No. filed at the last port of call	
10.	Departure Manifest date filed at the last port of call	
11.	Line no. in the corresponding Departure Manifest for the Cargo	
12.	Sub line No. in the corresponding Departure Manifest for the Cargo	
	Import Goods	
13.	Master B/L No.	
14.	Master B/L date	
15.	House B/L No(s).	
16.	House B/L Date(s)	
17.	Port of Loading	
18.	Consignor's Name	[As provided in House Bill of Lading, where Master Bill of Lading and House Bill of Lading both are available]
19.	Consignor's Code	
20.	Consignor's Address	[As provided in House Bill of Lading, where Master Bill of Lading and House Bill of Lading both are available]
21.	Consignee's Name	[As provided in House Bill of Lading, where Master Bill of Lading and House Bill of Lading both are available]
22.	Consignee's Code (IEC/GSTIN etc.)	
23.	Consignee's Address	[As provided in House Bill of Lading, where Master Bill of Lading and House Bill of Lading both are available]
24.	Name of any other notified party	
25.	PAN of notified party	
26.	Address of notified party	
27.	Nature of cargo (Containerized/ Non-containerised Packaged/ Liquid Bulk/Dry Bulk etc.)	
28.	Item Type (Govt. Cargo, Un-accompanied Baggage or Other Cargo)	
29.	Cargo Movement (Home Clearance, Domestic Transshipment, Foreign Transshipment, Domestic Transit, Foreign Transit)	
30.	Port of Entry	Port of Entry means that port of unloading after which transhipment is to be done by a vehicle (including train).
31.	Destination Port (Port/ICD/ CFS/ SEZ)	

<table>
<tr><th>Sl. No.</th><th>Field Description</th><th>Remarks</th></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td></tr>
<tr><td>32.</td><td>Mode of Transport (Between port of Entry & Destination Port) in sequence
<table>
<tr><td>From</td><td>To</td><td>Mode of transport</td><td>Authorised Carrier Code</td><td>Bond No. of authorized carrier</td></tr>
<tr><td>Port of Entry</td><td>------</td><td></td><td></td><td></td></tr>
<tr><td>------</td><td>Destination Port</td><td></td><td></td><td></td></tr>
</table></td><td></td></tr>
<tr><td>33.</td><td><table><tr><td>Goods Description</td><td>HS Code</td><td>UNO Code</td><td>IMDG Code</td></tr></table></td><td></td></tr>
<tr><td>34.</td><td>Container Nos.</td><td></td></tr>
<tr><td>35.</td><td>Previous Container No. (in case of LCL Segregation/Consolidation at last port)</td><td></td></tr>
<tr><td>36.</td><td>Number of packages</td><td></td></tr>
<tr><td>37.</td><td>Marks & Number on packages</td><td></td></tr>
<tr><td>38.</td><td>Types of packages</td><td></td></tr>
<tr><td>39.</td><td>Gross Weight</td><td></td></tr>
<tr><td>40.</td><td>Net Weight</td><td></td></tr>
<tr><td>41.</td><td>Unit of Weight</td><td></td></tr>
<tr><td>42.</td><td>Gross Volume</td><td></td></tr>
<tr><td>43.</td><td>Unit of Volume</td><td></td></tr>
<tr><td>44.</td><td>Invoice Value of Consignment</td><td></td></tr>
<tr><td>45.</td><td>Currency Code</td><td></td></tr>
<tr><td>46.</td><td>Shipping Line Code</td><td></td></tr>
<tr><td>47.</td><td>Shipping Line Bond No.</td><td></td></tr>
<tr><td></td><td>Export Goods</td><td></td></tr>
<tr><td>48.</td><td>Exporter’s Name</td><td></td></tr>
<tr><td>49.</td><td>Exporter’s Code (IEC/GSTIN etc.)</td><td></td></tr>
<tr><td>50.</td><td>Exporter’s Address</td><td></td></tr>
<tr><td>51.</td><td>Consignee’s Name</td><td></td></tr>
<tr><td>52.</td><td>Consignee’s Code</td><td></td></tr>
<tr><td>53.</td><td>Consignee’s Address</td><td></td></tr>
<tr><td>54.</td><td>Master B/L No.</td><td></td></tr>
<tr><td>55.</td><td>Master B/L date</td><td></td></tr>
<tr><td>56.</td><td>House B/L No.</td><td></td></tr>
<tr><td>57.</td><td>House B/L Date</td><td></td></tr>
<tr><td>58.</td><td><table><tr><td>Goods Description</td><td>HS Code</td><td>UNO Code</td><td>IMDG Code</td></tr></table></td><td></td></tr>
<tr><td>59.</td><td>Nature of goods</td><td></td></tr>
<tr><td>60.</td><td>Container Nos.</td><td></td></tr>
</table>

Sl. No.	Field Description	Remarks
(1)	(2)	(3)
61.	Previous Container No. (in case of LCL Segregation/Consolidation at last port)	
62.	Number of packages	
63.	Marks & No. on packages	
64.	Shipping Bill No.	
65.	Shipping Bill Date	
66.	Gateway Port	
67.	Destination Port	
68.	Destination Country	
	Coastal Goods	
69.	Bill of Lading No.	
70.	Bill of Lading Date	
71.	Consignor's Name	
72.	Consignor's Code (GSTIN/PAN etc.)	
73.	Consignor's Address	
74.	Consignee's Name	
75.	Consignee's Code (GSTIN/PAN etc.)	
76.	Consignee's Address	
77.	Goods Description / HS Code	
78.	Number of packages	
79.	Marks & No. on packages	
80.	Gross Weight	
81.	Net Weight	
82.	Unit of Weight	
83.	Gross Volume	
84.	Unit of Volume	
85.	Container No (s)	
86.	Container Seal No.	
87.	Bill of Coastal Goods No.	
88.	Bill of Coastal Goods Date	
89.	Invoice Value of the consignment	
90.	Shipping Line Code	
91.	Shipping Line Bond No.(If Goods transiting through designated foreign route)	

Container details:

1.	Arrival Manifest No.	Auto generated
2.	Arrival Manifest date.	Auto generated
3.	Container No.	

4.	Container Seal No.	
5.	Container Agent Code	
6.	Container Status	
7.	Container weight	
8.	ISO Code	

FORM – VIIA[32] ▲

[See Regulations 5 (2) (d) (i)]

This form is applicable to the following categories of cargo, namely: -

Goods loaded at the port:

(i) Imported goods destined for a foreign port

(ii) Export Goods

Goods loaded at the previous ports and remained on-board:

(i) Imported goods destined for a foreign port

(ii) Export goods

Sl. No.	Field Description	
(1)	(2)	(3)
1.	Custom House Code	
2.	IMO Code of Vessel	
3.	Vessel Code (Call Sign)	
4.	Voyage No.	
5.	Departure Manifest No.	Auto generated
6.	Departure Manifest Date	Auto generated
7.	Line No.	
8.	Sub line No.	
	Imported Goods	
9.	Arrival Manifest No. by which goods arrived at the port	
10.	Arrival Manifest date corresponding to Sl. No. 9	
11.	Line No. corresponding to Sl. No. 9	
12.	Sub Line No. corresponding to Sl. No. 9	
13.	Master B/L No.	
14.	Master B/L date	
15.	House B/L No.	
16.	House B/L Date	
17.	Port of Loading	
18.	Last port of call	
19.	Consignor's Name	
20.	Consignor's Address	
21.	Consignor's Code	
22.	Consignee's Name	
23.	Consignee's Code	
24.	Consignee's Address	
25.	Name of any other notified party	
26.	PAN of notified party	

[32] Editorial note: in Form VIIA, the Gazette numbers the export-goods fields 63 and then 66 (there are no serial numbers 64 and 65), and serial number 71 is printed without a full stop. The third column of the table has no heading in the Gazette. Reproduced as printed.

Sl. No.	Field Description	
(1)	(2)	(3)
27.	Address of notified party	
28.	Nature of cargo (Containerized/ Non-containerised Packaged/ Liquid Bulk/Dry Bulk etc.)	
29.	Destination Port	
30.	Goods Description | HS Code | UNO Code | IMDG Code	
31.	Container Nos.	
32.	Previous Container No. (in case of LCL Consolidation at port)	
33.	Number of packages	
34.	Marks & No. on packages	
35.	Types of packages	
36.	Gross Weight	
37.	Net Weight	
38.	Unit of Weight	
39.	Gross Volume	
40.	Unit of Volume	
41.	Invoice Value of Consignment	
42.	Currency Code	
43.	Shipping Line Code	
44.	Shipping Line Bond No.	
	Export Goods	
45.	Arrival Manifest No. by which goods arrived at the port, if any	
46.	Arrival Manifest Date corresponding to Sl. No. 45	
47.	Line No. corresponding to Sl. No. 45	
48.	Sub Line No. corresponding to Sl. No. 45	
49.	Exporter’s Name	
50.	Exporter’s Code (IEC/GSTIN etc.)	
51.	Exporter’s Address	
52.	Consignee’s Name	
53.	Consignee’s Code	
54.	Consignee’s Address	
55.	Master B/L No.	
56.	Master B/L date	
57.	House B/L No	
58.	House B/L Date	
59.	Goods Description | HS Code | UNO Code | IMDG Code	
60.	Nature of cargo (Containerized/ Non-containerised Packaged/ Liquid Bulk/Dry Bulk etc.)	

Sl. No.	Field Description	
(1)	(2)	(3)
61.	Container Nos.	
62.	Previous Container No. (in case of LCL Consolidation at port)	
63.	Number of Packages	
66.	Marks & No. on packages	
67.	Shipping Bill No.	
68.	Shipping Bill Date	
69.	Gateway Port	
70.	Destination Port	
71.	Destination country	
72.	Shipping Line Code	

Container Details:

1.	Departure Manifest No.	Auto generated
2.	Departure Manifest date.	Auto generated
3.	Container No.	
4.	Container Seal No	
5.	Container Agent Code	
6.	Container Status	
7.	Container weight	
8.	ISO Code	
9.	Arrival Manifest No. by which Container arrived in India	
10.	Arrival Manifest date corresponding to Sl. No. 9	

FORM- VIIB[33] ▲

[See Regulations 5 (2) (d) (ii)]

This form is applicable for the following categories of the goods, namely:-

Goods loaded at the port

(i) Imported goods

(a) Domestic transhipment goods;

(b) Foreign transhipment goods;

(ii) Export goods;

(iii) Coastal Goods (including such goods transiting through designated foreign route)

Explanation I: Domestic transhipment goods means the imported goods destined for Indian port loaded on the vessel for the purpose of transhipment.

Explanation II: Foreign transhipment goods means the imported goods destined for foreign port loaded on the vessel for the purpose of transhipment.

Goods loaded at previous ports and remained on-board

(i) Imported goods

(a) Domestic transit goods

(b) Foreign transit goods

(ii) Export goods

(iii) Coastal Goods (including such goods transiting through designated foreign route)

Sl. No.	Field Description	Remarks
(1)	(2)	(3)
1.	Custom House Code	
2.	IMO Code of Vessel	
3.	Vessel Code (Call Sign)	
4.	Voyage No.	
5.	Departure Manifest No.	Auto Generated
6.	Departure Manifest Date	Auto Generated
7.	Line No.	
8.	Sub line No.	
	Imported Goods	
9.	Arrival Manifest No. by which cargo arrived at the port	
10.	Arrival Manifest date corresponding to Sl. No. 9	
11.	Line No. corresponding to Sl. No. 9	
12.	Sub Line No. corresponding to Sl. No. 9	
13.	Master B/L No.	
14.	Master B/L date	
15.	House B/L No.	
16.	House B/L Date	
17.	Port of Loading	

[33]Editorial note: in Form VIIB the Gazette numbers the fields 17 and then 19 (there is no serial number 18). Serial numbers 30 and 33 are printed on the line below their field descriptions; they are set against those descriptions here.

<table>
<tr><th>Sl. No.</th><th>Field Description</th><th>Remarks</th></tr>
<tr><th>(1)</th><th>(2)</th><th>(3)</th></tr>
<tr><td>19.</td><td>Consignor’s Name</td><td></td></tr>
<tr><td>20.</td><td>Consignor’s Code</td><td></td></tr>
<tr><td>21.</td><td>Consignor’s Address</td><td></td></tr>
<tr><td>22.</td><td>Consignee’s Name</td><td></td></tr>
<tr><td>23.</td><td>Consignee’s Code (IEC/GSTIN etc.)</td><td></td></tr>
<tr><td>24.</td><td>Consignee’s Address</td><td></td></tr>
<tr><td>25.</td><td>Name of any other notified party</td><td></td></tr>
<tr><td>26.</td><td>PAN of notified party</td><td></td></tr>
<tr><td>27.</td><td>Address of notified party</td><td></td></tr>
<tr><td>28.</td><td>Nature of cargo (Containerized/ Non-containerised Packaged/ Liquid Bulk/Dry Bulk etc.)</td><td></td></tr>
<tr><td>29.</td><td>Item Type (Govt. Cargo, Un-accompanied Baggage or Other Cargo)</td><td></td></tr>
<tr><td>30.</td><td>Cargo Movement (Domestic Transhipment, Foreign Transhipment, Domestic Transit, Foreign Transit)</td><td></td></tr>
<tr><td>31.</td><td>Port of Entry</td><td>Port of Entry means that port of unloading after which transhipment is to be done by a vehicle (including train)</td></tr>
<tr><td>32.</td><td>Destination Port/ICD/ CFS /SEZ</td><td></td></tr>
<tr><td>33.</td><td>Mode of Transport (Between port of Entry & Destination Port) in sequence
<table>
<tr><td>From</td><td>To</td><td>Mode of transport</td><td>Authorised Carrier Code</td><td>Bond No. of authorized carrier</td></tr>
<tr><td>Port of Entry</td><td>------</td><td></td><td></td><td></td></tr>
<tr><td>------</td><td>Destination Port</td><td></td><td></td><td></td></tr>
</table></td><td></td></tr>
<tr><td>34.</td><td>
<table>
<tr><td>Goods Description</td><td>HS Code</td><td>UNO Code</td><td>IMDG Code</td></tr>
</table></td><td></td></tr>
<tr><td>35.</td><td>Container Nos.</td><td></td></tr>
<tr><td>36.</td><td>Previous Container No. (in case of LCL Consolidation at port)</td><td></td></tr>
<tr><td>37.</td><td>Number of packages</td><td></td></tr>
<tr><td>38.</td><td>Marks & Number on packages</td><td></td></tr>
<tr><td>39.</td><td>Types of packages</td><td></td></tr>
<tr><td>40.</td><td>Gross Weight</td><td></td></tr>
<tr><td>41.</td><td>Net Weight</td><td></td></tr>
<tr><td>42.</td><td>Unit of Weight</td><td></td></tr>
<tr><td>43.</td><td>Gross Volume</td><td></td></tr>
<tr><td>44.</td><td>Unit of Volume</td><td></td></tr>
<tr><td>45.</td><td>Invoice Value of Consignment</td><td></td></tr>
<tr><td>46.</td><td>Currency Code</td><td></td></tr>
<tr><td>47.</td><td>Shipping Line Code</td><td></td></tr>
</table>

Sl. No.	Field Description	Remarks
(1)	(2)	(3)
48.	Shipping Line Bond No.	
	Export Goods	
49.	Arrival Manifest No. by which goods arrived at the port, if any	
50.	Arrival Manifest Date corresponding to Sl. No. 49	
51.	Line No. corresponding to Sl. No.49	
52.	Sub Line No. corresponding to Sl. No.49	
53.	Exporter's Name	
54.	Exporter's Code (IEC/GSTIN etc.)	
55.	Exporter's Address	
56.	Consignee's Name	
57.	Consignee's Code	
58.	Consignee's Address	
59.	Master B/L No.	
60.	Master B/L date	
61.	House B/L No.	
62.	House B/L Date	
63.	Goods Description / HS Code / UNO Code / IMDG Code	
64.	Nature of goods	
65.	Container Nos.	
66.	Previous Container No. (in case of LCL Consolidation at port)	
67.	Number of Packages	
68.	Marks & number on packages	
69.	Shipping Bill No.	
70.	Shipping Bill Date	
71.	Gateway Port	
72.	Destination Port	
73.	Destination country	
	Coastal Goods	
74.	Arrival Manifest No. by which goods arrived at the port, if any	
75.	Arrival Manifest Date corresponding to Sl. No. 74	
76.	Line No. corresponding to Sl. No. 74	
77.	Sub Line No. corresponding to Sl. No. 74	
78.	Bill of Lading No.	
79.	Bill of Lading Date	
80.	Consignor's Name	
81.	Consignor's Code (GSTIN/PAN etc.)	
82.	Consignor's Address	

Sl. No.	Field Description	Remarks
(1)	(2)	(3)
83.	Consignee's Name	
84.	Consignee's Code (GSTIN/PAN etc.)	
85.	Consignee's Address	
86.	Goods Description | HS Code	
87.	No. of Packages	
88.	Marks & No. on packages	
89.	Gross Weight	
90.	Net Weight	
91.	Unit of Weight	
92.	Gross Volume	
93.	Unit of Volume	
94.	Container Nos.	
95.	Container Seal No.	
96.	Bill Of Coastal Goods No.	
97.	Bill of Coastal Goods Date	
98.	Invoice Value of the consignment	
99.	Shipping Line Code	
100.	Shipping Line Bond No.(If Goods transiting through designated foreign route)	

Form- VIII ▲

[See Regulation 7]

I. Transhipment of Imported Goods between Port/ICD to ICD/CFS/ SEZ

(a) Departure Manifest to be filed at port/ICD:

Authorised Carrier Code:					Bond No. of Authorised Carrier			
Port/ICD:					Departure Manifest No. and Date: Auto generated			
Sl. No.	SMTP No.	Arrival Manifest No./ date by which cargo arrived at port	Line No.	Container No. & Customs Seal No.	Previous Container No. (in case of LCL segregation or consolidation at port/ICD)	Destination	Gate Out Time from the Port/ICD	Train No./ Truck No.

(b) Arrival Manifest to be filed at ICD/CFS/SEZ:

Authorised Carrier Code:					Bond No. of Authorised Carrier			
ICD/CFS/SEZ :					Arrival Manifest No. and Date: Auto generated			
Sl. No.	SMTP No.	Arrival Manifest No./ date by which cargo arrived at sea port	Line No.	Container No. & Customs Seal No.	Previous Container No. (in case of LCL segregation or consolidation at port/ICD)	Destination	Gate In Time at ICD/ CFS/ SEZ	Train No./Truck No.

II. Transhipment of Export Goods from ICD/CFS/SEZ to Port/ICD:

(a) Departure Manifest to be filed at ICD/CFS/SEZ:

Authorised Carrier Code:				Bond No. of Authorised Carrier		
ICD/CFS/SEZ:				Departure Manifest No. and Date: Auto generated		
Sl. No.	Container No. & Customs Seal No.	Destination	Gate Out Time & Date from the CFS/ICD/SEZ	Train No./Truck No.	Shipping Bill No(s) & Date	Previous Container No. (in case of LCL segregation or consolidation at ICD)

(b) Arrival Manifest to be filed at port/ICD:

Authorised Carrier Code:				Bond No. of Authorised Carrier		
Customs Station:				Arrival Manifest No. and Date: Auto generated		
Sl. No.	Container No. & Customs Seal No.	Destination	Gate In Time & Date at the Port/ICD	Train No./Truck No.	Shipping Bill No.& Date	Previous Container No. (in case of LCL segregation or consolidation at ICD)

[34][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

]

[34] Form VIIIA inserted after Form VIII by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(xi), with effect from the date of its publication in the Official Gazette.

Form- IX A ▲

[See Regulation 9 (1) (c)]

(Bond for Transhipment)

KNOW ALL MEN BY THESE PRESENTS that we.....…….. through our ……. (hereinafter called "authorised carrier" which expression shall include his heirs, executors, administrators and legal representatives) are held and firmly bound to the President of India (hereinafter called "the Government" which expression shall include his successors and assigns) to the sum of Rs ..... for payment whereof we hereby bind ourselves and each of us bind himself and our heirs, executive and administration firmly by these presents.

WHEREAS THE said authorised carrier applied to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be at .....port / ICD/CFS/ SEZ to permit the transhipment of the goods fully described and specified in the Arrival/ Departure Manifest for transhipment from the _____ to_____.

AND WHEREAS the said Principal Commissioner of Customs or Commissioner of Customs, as the case may be has granted such permission to the said authorised carrier on condition of executing a bond and the said authorised carrier agreed to execute the Bond with such conditions as hereunder written.

Now the condition of the above written Bond is that, if the said authorised carrier shall and will cause the said goods as may be specified in the Arrival/Departure Manifest for such transhipment to be fully and safely transhipped to _____Port/ ICD/ CFS/ SEZ and to be there produced to the proper officer and duly handed over within one month from the date of the above bond or cause the said goods to be otherwise accounted for to the satisfaction of such officer and shall and will provide to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, Arrival Manifest Form-VIII filed at destination port/ICD/ CFS/ SEZ specifying the whole of the said goods having been duly received or accounted at the destination port/ICD/ CFS/ SEZ.

And also if the said authorised carrier shall and will, from time to time, and at all times hereafter upon demand by the proper officer of the Government duly authorised in that behalf pay to the said Government the full Customs duties payable upon or in respect of all goods so permitted to be transhipped as aforesaid, then the above-written bond shall be void and have no effect otherwise it shall remain in full force and effect.

It is hereby agreed that any amount that may be due from me/us under this Bond may be recovered in the manner laid down in sub-section (i) of Section 142 of the Customs Act, 1962.

SCHEDULE ABOVE REFERRED TO

Signed by the authorised carrier

In the presence of Witnesses. Signature of the authorised carrier.

Form- IX B ▲

[See Regulation 9 (1) (c)]

(Continuity Bond for Transhipment)

KNOW ALL MEN BY THESE PRESENTS that we.....…….. through our ……. (hereinafter called "authorised carrier" which expression shall include his heirs, executors, administrators and legal representatives) are held and firmly bound to the President of India (hereinafter called "the Government" which expression shall include his successors and assigns) to the sum of Rs ..... for payment whereof we hereby bind ourselves and each of us bind himself and our heirs, executive and administration firmly by these presents.

WHEREAS THE said authorised carrier applied to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be at .....port / ICD/CFS/ SEZ for permission from time to time to tranship the goods fully described and specified in the Arrival/ Departure Manifest for transhipment from the _____ to_____.

AND WHEREAS the said Principal Commissioner of Customs or Commissioner of Customs, as the case may be has granted such permission from time to time to the said authorised carrier on condition of executing a bond and the said authorised carrier agreed to execute the Bond with such conditions as hereunder written.

Now the condition of the above written Bond is that, if the said authorised carrier shall and will cause the said goods as may be specified in the Arrival/Departure Manifest for such transhipment to be fully and safely transhipped to _____Port/ ICD/ CFS/ SEZ and to be there produced to the proper officer and duly handed over within one month from the date of the above bond or cause the said goods to be otherwise accounted for to the satisfaction of such officer and shall and will provide to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, Arrival Manifest Form-VIII filed at destination port/ICD/ CFS/ SEZ specifying the whole of the said goods having been duly received or accounted at the destination port/ICD/ CFS/ SEZ.

And also if the said authorised carrier shall and will, from time to time, and at all times hereafter upon demand by the proper officer of the Government duly authorised in that behalf pay to the said Government the full Customs duties payable upon or in respect of all goods so permitted to be transhipped as aforesaid, then the above-written bond shall be void and have no effect otherwise it shall remain in full force and effect.

It is hereby agreed that any amount that may be due from me/us under this Bond may be recovered in the manner laid down in sub-section (i) of Section 142 of the Customs Act, 1962.

SCHEDULE ABOVE REFERRED TO

Signed by the authorised carrier

In the presence of Witnesses. Signature of the authorised carrier.

Form- IX C ▲

[See Regulation 9 (1) (c)]

(Surety Bond for Transhipment)

KNOW ALL MEN BY THESE PRESENTS that we.....……..……...of……. (hereinafter called "authorised carrier" which expression shall include his heirs, executors, administrators and legal representatives) and ……. of……(hereinafter called "the Surety" which expression shall include his heirs, executors, administrators and legal representatives) are held and firmly bound, jointly and severally, to the President of India (hereinafter called "the Government" which expression shall include his successors and assigns) in the sum of Rs .....(Rupees……..) of lawful money to be paid to the Government for which payment to be well and truly made we the authorised carrier and the surety jointly and severally bind ourselves.

WHEREAS THE said authorised carrier applied to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be at .....port / ICD/CFS/ SEZ to permit the transhipment of the goods fully described and specified in the Arrival/ Departure Manifest for transhipment from the _____ to_____.

AND WHEREAS the said Principal Commissioner of Customs or Commissioner of Customs, as the case may be has granted permission to the said authorised carrier on condition that the said authorised carrier and the surety executing such bond as above written agreed to execute the said bond with such conditions as hereunder written.

Now the condition of the above written Bond is that, if the said authorised carrier shall and will cause the said goods as may be specified in the Arrival/Departure Manifest for such transhipment to be fully and safely transhipped to _____Port/ ICD/ CFS/ SEZ and to be there produced to the proper officer and duly handed over within one month from the date of the above bond or cause the said goods to be otherwise accounted for to the satisfaction of such officer and shall and will provide to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, Arrival Manifest Form-VIII filed at destination port/ICD/ CFS/ SEZ specifying the whole of the said goods having been duly received or accounted at the destination port/ICD/ CFS/ SEZ.

And also if the said authorised carrier shall and will, from time to time, and at all times hereafter upon demand by the proper officer of the Government duly authorised in that behalf pay to the said Government the full Customs duties payable upon or in respect of all goods so permitted to be transhipped as aforesaid, then the above-written bond shall be void and have no effect otherwise it shall remain in full force and effect.

It is hereby agreed that any amount that may be due from me/us under this Bond may be recovered in the manner laid down in sub-section (i) of Section 142 of the Customs Act, 1962.

SCHEDULE ABOVE REFERRED TO

Signed by the authorised carrier

In the presence of Witnesses. Signature of the authorised carrier.

Form- IX D ▲

[See Regulation 9 (1) (c)]

(Continuity Surety Bond for Transhipment)

KNOW ALL MEN BY THESE PRESENTS that we.....……..……...of……. (hereinafter called "authorised carrier" which expression shall include his heirs, executors, administrators and legal representatives) and ……. of……(hereinafter called "the Surety" which expression shall include his heirs, executors, administrators and legal representatives) are held and firmly bound, jointly and severally, to the President of India (hereinafter called "the Government" which expression shall include his successors and assigns) in the sum of Rs .....(Rupees……..) of lawful money to be paid to the Government for which payment to be well and truly made we the authorised carrier and the surety jointly and severally bind ourselves.

WHEREAS THE said authorised carrier applied to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be at .....port / ICD/CFS/ SEZ for permission from time to time to tranship the goods fully described and specified in the Arrival/ Departure Manifest for transhipment from the _____ to_____.

AND WHEREAS the said Principal Commissioner of Customs or Commissioner of Customs, as the case may be has granted permission from time to time to the said authorised carrier on condition that the said authorised carrier and the surety executing such bond as above written agreed to execute the said bond with such conditions as hereunder written.

Now the condition of the above written Bond is that, if the said authorised carrier shall and will cause the said goods as may be specified in the Arrival/Departure Manifest for such transhipment to be fully and safely transhipped to _____Port/ ICD/ CFS/ SEZ and to be there produced to the proper officer and duly handed over within one month from the date of the above bond or cause the said goods to be otherwise accounted for to the satisfaction of such officer and shall and will provide to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, Arrival Manifest Form-VIII filed at destination port/ICD/ CFS/ SEZ specifying the whole of the said goods having been duly received or accounted at the destination port/ICD/ CFS/ SEZ.

And also if the said authorised carrier shall and will, from time to time, and at all times hereafter upon demand by the proper officer of the Government duly authorised in that behalf pay to the said Government the full Customs duties payable upon or in respect of all goods so permitted to be transhipped as aforesaid, then the above-written bond shall be void and have no effect otherwise it shall remain in full force and effect.

It is hereby agreed that any amount that may be due from me/us under this Bond may be recovered in the manner laid down in sub-section (i) of Section 142 of the Customs Act, 1962.

SCHEDULE ABOVE REFERRED TO

Signed by the authorised carrier

In the presence of Witnesses. Signature of the authorised carrier.

FORM- X A ▲

[See Regulation 9 (2)]

(Bond for transit through foreign territory)

KNOW ALL MEN BY THESE PRESENTS that we.....…….. through our ……. (hereinafter called "authorised carrier" which expression shall include his heirs, executors, administrators and legal representatives) are held and firmly bound to the President of India (hereinafter called "the Government" which expression shall include his successors and assigns) to the sum of Rs ..... for payment whereof we hereby bind ourselves and each of us bind himself and our heirs, executive and administration firmly by these presents.

WHEREAS THE said authorised carrier applied to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be at .....port to permit the transit of the coastal goods from _____to _____ through _____fully described and specified in the Departure Manifest.

AND WHEREAS the said Principal Commissioner of Customs or Commissioner of Customs, as the case may be has granted permission for the transit of the said coastal goods from _____to_____ through _____on the condition that the said authorised carrier agreed to execute the said bond with such conditions as hereunder written.

Now the condition of the above-written Bond is such that in case,

(a) the containers brought back to the destination port after transit differ from the description given in the said Departure Manifest or

(b) the contents thereof have been wrongly described in the said Departure Manifest; or

(c) goods mentioned in the said Departure Manifest are not accounted to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, or in case the said goods or any part thereof being subject to export duty or any restrictions under the Customs Act, 1962 (52 of 1962) or any other Act or otherwise, have been lost while in transit over any foreign territory.

I/We agree to pay on demand to the President of India the amount of value of the said goods, and also such amount of penalty as may "be adjudged or imposed by the proper officer on me/us under the Customs Act, 1962.

It is hereby agreed that any amount that may be due from me/us under this Bond may be recovered in the manner laid down in sub-section (i) of Section 142 of the Customs Act, 1962.

SCHEDULE ABOVE REFERRED TO

Signed by the authorised carrier

In the presence of Witnesses. Signature of the authorised carrier.

FORM- X B ▲

[See Regulation 9 (2)]

(Continuity Bond for transit through foreign territory)

KNOW ALL MEN BY THESE PRESENTS that we.....…….. through our ……. (hereinafter called "authorised carrier" which expression shall include his heirs, executors, administrators and legal representatives) are held and firmly bound to the President of India (hereinafter called "the Government" which expression shall include his successors and assigns) to the sum of Rs ..... for payment whereof we hereby bind ourselves and each of us bind himself and our heirs, executive and administration firmly by these presents.

WHEREAS THE said authorised carrier applied to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be at .....port for permission from time to time, for the transit of the coastal goods from _____to _____ through _____fully described and specified in the Departure Manifest.

AND WHEREAS the said Principal Commissioner of Customs or Commissioner of Customs, as the case may be has granted permission from time to time for the transit of the said coastal goods from _____to_____ through _____on the condition that the said authorised carrier agreed to execute the said bond with such conditions as hereunder written.

Now the condition of the above-written Bond is such that in case,

(a) the containers brought back to the destination port after transit differ from the description given in the said Departure Manifest or

(b) the contents thereof have been wrongly described in the said Departure Manifest; or

(c) goods mentioned in the said Departure Manifest are not accounted to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, or in case the said goods or any part thereof being subject to export duty or any restrictions under the Customs Act, 1962 (52 of 1962) or any other Act or otherwise, have been lost while in transit over any foreign territory.

I/We agree to pay on demand to the President of India the amount of value of the said goods, and also such amount of penalty as may "be adjudged or imposed by the proper officer on me/us under the Customs Act, 1962.

It is hereby agreed that any amount that may be due from me/us under this Bond may be recovered in the manner laid down in sub-section (i) of Section 142 of the Customs Act, 1962.

SCHEDULE ABOVE REFERRED TO

Signed by the authorised carrier

In the presence of Witnesses. Signature of the authorised carrier.

FORM- X C ▲

[See Regulation 9 (2)]

(Surety Bond for transit through foreign territory)

KNOW ALL MEN BY THESE PRESENTS that we.....……..……...of……. (hereinafter called "authorised carrier" which expression shall include his heirs, executors, administrators and legal representatives) and ……. of……(hereinafter called "the Surety" which expression shall include his heirs, executors, administrators and legal representatives) are held and firmly bound, jointly and severally, to the President of India (hereinafter called "the Government" which expression shall include his successors and assigns) in the sum of Rs .....(Rupees……..) of lawful money to be paid to the Government for which payment to be well and truly made we the authorised carrier and the surety jointly and severally bind ourselves.

WHEREAS THE said authorised carrier applied to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be at .....port to permit the transit of the coastal goods from _____to _____ through _____fully described and specified in the Departure Manifest.

AND WHEREAS the said Principal Commissioner of Customs or Commissioner of Customs, as the case may be has granted permission for the transit of the said coastal goods from _____to_____ through _____on the condition that the said authorised carrier and the surety executing such bond as above written agreed to execute the said bond with such conditions as hereunder written.

Now the condition of the above-written Bond is such that in case,

(a) the containers brought back to the destination port after transit differ from the description given in the said Departure Manifest or

(b) the contents thereof have been wrongly described in the said Departure Manifest; or

(c) goods mentioned in the said Departure Manifest are not accounted to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, or in case the said goods or any part thereof being subject to export duty or any restrictions under the Customs Act, 1962 (52 of 1962) or any other Act or otherwise, have been lost while in transit over any foreign territory.

I/We agree to pay on demand to the President of India the amount of value of the said goods, and also such amount of penalty as may "be adjudged or imposed by the proper officer on me/us under the Customs Act, 1962.

It is hereby agreed that any amount that may be due from me/us under this Bond may be recovered in the manner laid down in sub-section (i) of Section 142 of the Customs Act, 1962. And it is hereby declared that any forbearance on the part of the said President of India or any Principal Commissioner or Commissioner or any other officer shall not in any way release the said surety, his heirs and representatives from his or their liability under the above written bond.

SCHEDULE ABOVE REFERRED TO

Signed by the authorised carrier

In the presence of Witnesses. Signature of the authorised carrier.

Signed by the surety

In the presence of Witnesses. Signature of the surety.

FORM- X D ▲

[See Regulation 9 (2)]

(Continuity Surety Bond for transit through foreign territory)

KNOW ALL MEN BY THESE PRESENTS that we.....……..……...of……. (hereinafter called "authorised carrier" which expression shall include his heirs, executors, administrators and legal representatives) and ……. of……(hereinafter called "the Surety" which expression shall include his heirs, executors, administrators and legal representatives) are held and firmly bound, jointly and severally, to the President of India (hereinafter called "the Government" which expression shall include his successors and assigns) in the sum of Rs .....(Rupees……..) of lawful money to be paid to the Government for which payment to be well and truly made we the authorised carrier and the surety jointly and severally bind ourselves.

WHEREAS THE said authorised carrier ..... applied to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be at .....port for permission from time to time, for the transit of the coastal goods from _____to _____ through _____fully described and specified in the Departure Manifest.

AND WHEREAS the said Principal Commissioner of Customs or Commissioner of Customs, as the case may be has granted permission from time to time for the transit of the said coastal goods from _____to_____ through _____on the condition that the said authorised carrier and the surety executing such bond as above written agreed to execute the said bond with such conditions as hereunder written.

Now the condition of the above-written Bond is such that in case,

(a) the containers in which they are contained or any of them differ from the description given in the said Departure Manifest or

(b) the contents thereof have been wrongly described in the said Departure Manifest; or

(c) goods mentioned in the said Departure Manifest are not accounted to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, or in case the said goods or any part thereof being subject to export duty or any restrictions under the Customs Act, 1962 (52 of 1962) or any other Act, have been lost while in transit over any foreign territory.

I/We agree to pay on demand to the President of India the amount of value of the said goods, and also such amount of penalty as may "be adjudged or imposed by the proper officer on me/us under the Customs Act, 1962.

It is hereby agreed that any amount that may be due from me/us under this Bond may be recovered in the manner laid down in sub-section (i) of Section 142 of the Customs Act, 1962. And it is hereby declared that any forbearance on the part of the said President of India or any Principal Commissioner or Commissioner or any other officer shall not in any way release the said surety, his heirs and representatives from his or their liability under the above written bond

SCHEDULE ABOVE REFERRED TO

Signed by the authorised carrier

In the presence of Witnesses. Signature of the authorised carrier.

Signed by the surety

In the presence of Witnesses. Signature of the surety.

[35][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 [36]**[**Rs. five 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 of …….. in 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 [37]**[**Rs. 5,00,000/- (Rupees five 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 [38]**[**Rs. five 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

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35 Form XI and Form XII added by Notification No. 54/2019-Customs (N.T.), dated 01.08.2019 [G.S.R. 545(E)] (Sea Cargo Manifest and Transhipment (Amendment) Regulations, 2019), regulation 2(xii), with effect from the date of its publication in the Official Gazette. The Gazette directs that they be added "after the Form- X".

36 Substituted by Notification No. 47/2024-Customs (N.T.), dated 30.06.2024 [G.S.R. 356(E)] (Second Amendment Regulations, 2024), regulation 3(a), with effect from the date of its publication in the Official Gazette, for the words, figures and letters "Rs. ten lakhs".

37 Substituted by Notification No. 47/2024-Customs (N.T.), dated 30.06.2024 [G.S.R. 356(E)] (Second Amendment Regulations, 2024), regulation 3(b), with effect from the date of its publication in the Official Gazette, for the words, figures and letters "Rs. 10,00,000/- (Rupees ten lakhs)".

38 Substituted by Notification No. 47/2024-Customs (N.T.), dated 30.06.2024 [G.S.R. 356(E)] (Second Amendment Regulations, 2024), regulation 3(c), with effect from the date of its publication in the Official Gazette, for the words, figures and letters "Rs. Ten lakhs".

FORM- XII[39] ▲

[See regulation 6]

Sl. No.	Field Description	Remarks
4.	Details of Gold & Silver Form of Gold & Silver Weight Value	
5.	Arms & Ammunitions Sl. No. Type Quantity	
6.	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	

]

[40]**[TABLE**

[Refer Regulation 14(2)]

Sr. No.	Customs Ports	Date till which the transitional provisions are applicable
(1)	(2)	(3)
1.	Mormugao (INMRM1)	10.09.2024
2.	Mangalore (INNML1)	30.09.2024
3.	Mumbai (INBOM1) and Kandla (INIXY1)	15.10.2024
4.	Tuticorin (INTUT1) and Vishakhapatnam (INVTZ1)	[41]**[**15.11.2024**]**
5.	Ennore (INENR1), Kattupalli (INKAT1) and Cochin (INCOK1)	[42]**[**30.11.2024**]**
6.	All the Customs Ports other than mentioned at Sr. No. 1 to 5 above	[43]**[**31.01.2027**]**

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39 Editorial note: the serial numbers in Form XII are printed in the Gazette as 4, 5, 6, 4, 5, 6. They are reproduced as printed.

40 Table inserted after Form XII by Notification No. 57/2024-Customs (N.T.), dated 31.08.2024 [G.S.R. 531(E)] (Third Amendment Regulations, 2024), regulation 2(ii), with effect from the date of its publication in the Official Gazette. Editorial note: the Gazette heading reads "Refer Regulation 14(2)"; the table is referred to in regulation 15(2).

41 Substituted for "31.10.2024" by Notification No. 74/2024-Customs (N.T.), dated 30.10.2024 [G.S.R. 679(E)] (Fourth Amendment Regulations, 2024).

42 Substituted for "15.11.2024" by Notification No. 74/2024-Customs (N.T.), dated 30.10.2024 [G.S.R. 679(E)].

43 As inserted, the entry read "30.11.2024". It was substituted successively by date-only amendments: 15.01.2025 (No. 74/2024, dated 30.10.2024); 31.03.2025 (No. 02/2025, dated 15.01.2025); 31.05.2025 (No. 20/2025, dated 28.03.2025); 30.09.2025 (No. 40/2025, dated 31.05.2025); 31.12.2025 (No. 61/2025, dated 30.09.2025); 31.03.2026 (No. 79/2025, dated 31.12.2025); 30.06.2026 (No. 31/2026, dated 30.03.2026); 31.08.2026 (No. 61/2026, dated 01.07.2026); 31.10.2026 (No. 73/2026, dated 01.09.2026); and 31.01.2027 (No. 90/2026, dated 01.11.2026). All are Customs (N.T.) notifications.

ANNEXURE I ▲

Regulation 2 as originally published (since substituted by Notification No. 54/2019-Customs (N.T.))

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 on arrival of the vessel or train or truck carrying imported goods, export goods and coastal goods;

(c) "authorised carrier" means an authorised sea carrier, authorised train operator, shipping line or a custodian registered under regulation 3;

(d) "authorised sea carrier" means the master of the vessel carrying imported goods, export goods and coastal goods or his agent;

(e) "authorised train operator" means the train operator carrying imported goods, export goods and coastal goods;

(f) "Coastal goods transited through a designated foreign route" means:

(i) coastal goods transported between an Indian port on east coast and another Indian port on west coast or vice versa, by a vessel through the territorial waters of Sri Lanka, whether or not calling any port in Sri Lanka in between and without change of vessel;

(ii) coastal goods transported between an Indian port on east coast and a river port in India or vice versa, by a vessel through a route passing through the Bangladeshi waters and without change of vessel;

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

(h) "departure manifest" means integrated declaration required to be delivered by an authorised carrier before departure of a vessel or train or truck for imported goods, export goods and coastal goods;

(i) "Form" means a Form appended to these regulations;

(j) "Jurisdictional Commissioner of Customs" means the Commissioner of Customs who has granted registration under regulation 3.

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

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

(2) 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.

Source: Notification No. 38/2018-Customs (N.T.), dated 11.05.2018 [G.S.R. 448(E)].

ANNEXURE II ▲

Forms appended to the Regulations and their status

Form	Title or purpose	Regulation	Status
I	Application for Registration	3(1)	As published in 38/2018; reproduced
IA	Application by authorised carrier to renew registration	3(5)	Inserted by 61/2021; reproduced
II	Application for entry inwards	4(2)(a)	As published in 38/2018; reproduced
III	General declaration	4(2)(b), 5(2)(a)	As published in 38/2018; reproduced
IV	Vessel's stores list	4(2)(c), 5(2)(b)	As published in 38/2018; reproduced
V	List of private property in the possession of the Master and crew	4(2)(d), 5(2)(c)	As published in 38/2018; reproduced
VIA	Cargo declaration: vessel arriving from a foreign port	4(2)(e)(i)	As published in 38/2018; reproduced

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