

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)  
JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA,  
TAL-URAN , DIST- RAIGAD, PIN 400707.

F.No. S/3-Gen- 696/07 Imp.Noting

Date : 04 .02.08

**PUBLIC NOTICE NO. 14 /2008**  
**(Referred / amended vide P.N.No. [67/2009](#), [02/2010](#))**

**Sub:** - Amendment of Import General Manifest- Reg.

Attention of the Trade, importers, exporters and all others concerned is invited to the provisions of:

. Section 30 of the Customs Act, 1962 providing for delivery of an Import General Manifest (IGM) to the proper officer, or for its amendment / supplementation, by the person-in-charge of the vessel or **any other person**, as may be specified by the Central Government by notification in the Official Gazette;

. Notification No. 111/2003 Cus (NT) dt 19.12.2003, issued under the said Section 30 of the Act, specifying that apart from the carrier (person in-charge of the vessel), the IGM could also be delivered by **any person** who has been **authorized to issue delivery orders** in favour of an importer, on the basis of which the custodian would deliver the imported goods; and

. Regulation 3(2) of the Import Manifest (Vessels) Regulations, 1976 requires the person, who delivers the IGM to the proper officer, to apply for registration with Customs.

2. In terms of the provisions of Section 30(3) *ibid*, a person who files the IGM could also apply for its amendment or supplementation.

3. It has been observed that a uniform procedure is not being followed for the amendment / supplementation of the IGM. Applications for IGM amendment / supplementation are being allowed even when made by CHAs, even though they are not the persons authorized to issue the delivery orders. Similarly, applications for amendment with respect to the name of consignees are being denied or delayed on the ground of absence or denial of an NOC from the original consignee, or that it is the original consignee who holds the original Bill of Lading.

4. It must be kept in mind that a Bill of Lading is a legal document which acts as a receipt for the contract of carriage and, when issued in a negotiable form, an evidence of title of ownership. It is first and foremost a contract of carriage between the Shipper / Consigner and

the carrier, for delivery of the shipped cargo to the rightful consignee. Who the rightful consignee is and how his rightfulness is to be determined is the carriers business. It is the carrier or a person authorized by him, who issues the delivery orders, enabling the custodians to deliver the goods to the holder of delivery order.

5. As noted earlier, a Bill of Lading is a contract of carriage between the shipper and the carrier for delivery of the goods to the rightful consignee. It is the carrier who is to decide on instructions of Shipper, who that rightful owner is. The Customs job is collection of Customs duty and enforcement of prohibitions, if any, on the imported goods. Section 30(3) of the Act which does, of course, allow discretion to the proper officer to allow the amendment of the IGM or otherwise with respect to the Customs law and not the alleged interests of an individual consignee. In any other case, a Customs officer is not competent under the Customs law to investigate and adjudicate a fraud allegedly committed by a consignor or the consignee regarding ownership of the goods.

7. In view of the aforementioned provisions of law and facts, the following procedure is prescribed for the amendment of IGM.

- (i) an application for amendment of an IGM may be filed by the person-in-charge of the vessel / carrier or any other person duly authorized by the carrier to issue delivery order in respect of the imported goods and by nobody else.

- (ii) the person who files an IGM or seeks its amendment, whether carrier or his authorized person, must be registered with the Customs in terms of regulation 3(2) of the Import Manifest (Vessels) Regulations, 1971.
- (iii) A CHA may deliver to the Customs an application for amendment of an IGM on behalf of the carrier or their authorized person. But the application must be signed by the carrier themselves or the person authorized by them and not the CHA, clearly stating the reason for seeking the amendment.
- (iv) The following documents, in particular, are required along with the application for amendment of consignees name and other particulars in the IGM.

(a) Bill of Lading (Original / Attested Photocopy)

(b) Packing List

(c) Signed Invoice

(d) In case of amendment of consignee name and address, if the change is due to :

i) clerical error resulting in minor change in name/address not resulting in change of the identity of the consignee due to typographical error certification by the Shipping Line along with other documents specified at a to c above would suffice.

ii) clerical error resulting in change in name/address changing the identity of consignee due to typographical error, then indemnity bond from Shipping Line along with other documents specified at a to c above would suffice.

iii) Change in the name/address of consignee for reasons other than as in (ii) changing the identity of consignee, then indemnity bond of Shipping Line along-with documentary proof to the satisfaction of the officer giving reasons for the request of change alongwith other documents specified at a to c would suffice.

v) The application of such amendments/supplementation/addition will be dealt as per provisions of circular no.13 of 2005 and 44 of 2005 accordingly.

8. This procedure may be followed scrupulously by all for uniformity and any difficulty in the implementation/compliance be reported to this office

sd/-

**( SANJEEV BEHARI )**

**Commissioner of Customs (Import)**

Copy to

1. The Chief Commissioner of Customs, JNCH, Nhava Sheva
2. AC/EDI for incorporating the above notice in the website.
3. Notice Board
4. Office Copy