

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
TALUKA- URAN, DIST- RAIGAD, MAHARASHTRA 400707

F. No. S/3-Gen-6931/2015 Import Noting

Date- 15-03-2016

FACILITY NOTICE NO. 47 of 2016

**Sub.: Simplified procedure for the amendments in the Import
General Manifest- reg.**

As a trade facilitation measure, a consolidated guideline for carrying out amendment to the IGM is hereby issued with twin objectives of ease of doing business and to reduce the dwell time of imported cargo clearance. Shipping lines, shipping agents, consol agents, carriers, multi-modal operators, break bulk carriers/agents, consolidators, freight forwarders, importers, Customs Brokers and members of trade may recall that the following Public Notice No. 67/2009 dated 14.09.2009 and No. 02/2010 dated 14.04.2010 , 73/2015 dated 01.10.2015 and Boards Circular No. 13/2005 dtd 11.03.2005 and No. 44/2005 dated 24.11.2005 are relevant to the subject matter.

2. The amendment types in IGM are categorized as “Major” amendments and “Minor” amendments, and are indicated in ‘Annexure ‘A’ to this Facility Notice.
3. As per Board Circular 44/2005-Cus dated 24.11.2005 the need for adjudication in case of IGM amendments, will arise only, in cases, where there are major amendments involving fraudulent intention or substantial revenue implication, arising from the amendments. Hence, except such cases, in all other cases no adjudication shall be undertaken and the approval of IGM amendments will be given on file.
4. The minor amendments shall be approved promptly and in no case beyond 24 hours of the submission of complete application along with all the required documents. All major amendments shall be approved within 48 hours of the submission of the complete application. For any reason if the aforesaid amendments

cannot be approved within the stipulated time period, the matter will be brought to the notice of ADC/JC (Import Noting).

5. Further to ensure uniformity of procedure for carrying out amendment to the IGM, the **Shipping lines will be required to submit application for amendment on their letterhead** in form Annexure "A" along with the documents mentioned in Annexure "A". The appropriate officer, if necessary could ask for any other relevant document(s).

1) In the case of change of consignee name, the following documents are also required to be submitted (as applicable) -

- a) For amendment in the consignee name, where first consignee name is totally different and it doesn't exist, it cannot be considered as a typographical error. An indemnity bond duly notarized to Customs from second consignee and a letter from Shipping Line, indemnifying Customs against any claim in the name of the first consignee regarding the shipment would thus be required.
- b) For amendment in the consignee name, where first consignee exists, NOC from the first consignee in original is required. Since amendment in the consignee name is usually an issue of ownership of the consignment, in case the first consignee is not giving NOC for the change of consignee name, it is suggestive of a dispute between the first consignee and supplier/second consignee. In such cases, as a matter of principle, Customs has no role/interference in the ownership of the consignment, and it is an issue of civil dispute.
- c) It is therefore, clarified that in cases where the first consignee exists but has not given NOC for such amendment, the matter should be examined by AC/DC, Import Noting and the decision in this regard should be taken in light of the Civil Court's decision or other material facts on record.

2) In case of change of Bill of Lading Number, the Shipping Line should submit copy of the surrendered Master Bill of Lading and original consignee name should appear in House Bill of Lading. In addition the following shall also be required.

3) Report from concerned Group (for amendment in commodity description);

4) NOC from concerned Group in the case of Bill of Entry has already been filed.

6. Since the responsibility of amendment in the IGM rests solely with the Shipping Line/Agent, as they file IGM with Customs under section 30 of Customs Act, 1962. It is clarified that the fine/penalty imposed, if any, upon adjudication in such cases, shall be payable by the Shipping Line only. No fine/penalty is required to be imposed on the consignee or others. No request for any amendment in the IGM from Custom Broker/Importer will be entertained.

7. Procedure in Case of HIGH-SEAS SALE (in terms of Para 2.24 of Foreign Trade Policy)-

In case of High Seas Sales, the following documents are required to be submitted-

a) High Seas Sales contract signed by both the buyer and seller and duly notarised. In the cases where the HSS Contract is not notarised, the same is required to be attested by the authorized signatory of Bankers. The date of Contract / Notarisation/Attestation by the bankers should be not later than the date of the IGM;

b) Non-negotiable copy of Bill of Lading in original. If same is not available, then a photocopy of such Bill of Lading duly authenticated by Shipping Line/Steamer Agent/ Custom Broker;

c) High Seas Sale Invoice and Commercial Invoice in original or a duly attested Copy thereof;

- d) Authority letter for Custom Broker from High Seas Sales buyer in original (if CB is appointed) or application from High Seas Sales buyer, addressed to Deputy/Assistant Commissioner of Customs, Import Noting, JNCH;
- e) IEC copy of both the buyer and the seller.

8. Procedure in Case of TRANSSHIPMENT

JNCH has implemented integration of SEZs and FTWZs online with Customs EDI Systems ICES 1.5. Now TP for SEZs and FTWZs may be filed online and a Public Notice No. 43/2015 dated 14.05.2015, has been issued by JNCH regarding the procedure to be followed. In case the online facility is not available in the concerned SEZ, following documents are required to be filed for manual TP-

- a) SEZ Bill of Entry duly assessed by A.O. of concerned SEZ;
- b) Forwarding Letter giving the contact details from authorized officer of concerned SEZ;
- c) Invoice and Packing List in Original or Attested Copy;
- d) Bill of Lading in original or attested copy duly endorsed by Specified Officer of concerned SEZ;
- e) Authority letter for Customs Broker from Importer/Consignee in original, if document is handled by the Customs Broker.

9. In case of LCL cargo for HUB SMTP the following documents are required to be submitted-

- a) Request letter from the Shipping Line;
- b) Transshipment Copy;
- c) IGM Copy.

The procedure may be followed scrupulously by all for uniformity, and difficulties, if any, in implementation/compliance of the Public Notice may be brought to the notice of the Additional Commissioner of Customs, Import Noting section.

ENCL: Annexure 'A'

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(Rajeev Tandon)
Pr. Commissioner of Customs (Gen)
JNCH, Nhava Sheva

Copy to:

- 1- Pr. Chief Commissioner of Customs, JNCH,
- 2- AC/DC, EDI, JNCH for incorporating the above notice on the website,
- 3- Notice Board,
- 4- Office copy.

ANNEXURE- A

(On Letter head of Shipping Line)

To,
Assistant/Deputy Commissioner of Customs,
Import Noting, JNCH,
Nhava Sheva.

Subject: Application for 'Amendment in the IGM'

1. Name and Address of Shipping Line: _____

2. IGM No. _____ Item No. _____ Date: _____
3. MBL No. _____ Date: _____
HBL No. _____ Date: _____
4. Consignee Name _____
IEC No. _____
5. Amendment Sought:

S No	Amendment Type (Minor)	Tick the appropriate	Documents required Out of Check List at Sr. No. 7
1	Change in Importer's Address		1
2	Correcting any spelling mistake		1 & 2
3	Conversion from one unit of measurement to another		1 & 5
4	Change in container No. (only alphabetic prefix and the last 10 th test numerical)		1, 4 & 6
5	Change/Addition of marks and number		1 & 5
6	Conversion from local to TP/SMTP and vice-versa		1 and either 2 or 7 * 2 in case of error by shipping line else in other cases 7
7	Port of loading		1 & 4
8	Size of containers (no change in weight of consignment)		1
9	Port of discharge		1 & 4
10	Type of packages		1
11	Number of packages (no change in weight)		1 & 5
12	Seal Number		1, 4 & 6

S No	Amendment Type (Major)	Tick the appropriate	Documents required Out of Check List at Sr. No. 7
13	Addition of extra entries (Line No. in IGM)		1,2,6 & 8
14	Amendment in the quantity of goods already declared		1,2,4 & 5
15	Changing the date of the Bill of Lading in the IGM		1,2, & 4
16	Changing the Importer's/Consignee name		1,2,3 & 4
17	Commodity description		1,2,4 & 5
18	Cargo to Un-accompanied baggage and vice-versa		1,2,3 & 4
19	Any Other Amendment:		

*Proper officer may ask for any other relevant documents if essential

6. Detail of the amendment sought:

From	To

7. Document checklist:

S. No	Documents	
1	Bill of Lading both Primary and Revised (Original/Attested by Shipping Line)	
2	Explanation Letter from Shipping Agent/Line	
3	Explanation Letter from 1 st Consignee/2 nd Consignee, with IEC copy	
4	Letter from Supplier/Shipper/Shipping line/Overseas Counterpart of Shipping Line as the case may be.	
5	Signed Copy of Invoice/Packing List (Original/Attested)	
6	EIR Copy/Lying Position	
7	SEZ Bill of Entry Assessed by SEZ Officer	
8	Confirmation from Boarding Officer/De-stuffing Report	
9	Other Documents:	

I hereby certify that the aforesaid details are true and correct as per best of my knowledge. It is also certified that I am rightful person for the aforesaid amendment. I also declare that I am aware about provision of Customs Act-1962 regarding Import General Manifest (IGM).

(Signature with stamp)

Name:

Designation: