



सीमा शुल्क आयुक्त का कार्यालय
नव सीमा शुल्क गृह, पणंबूर, मंगलूर - 10
OFFICE OF THE COMMISSIONER OF CUSTOMS
NEW CUSTOM HOUSE: PANAMBUR: MANGALORE-10

F.No.S-26/03/2008. Tech.

Date.24.03.2008

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Sub: Amendment of Import General Manifests - reg.

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As per the Import Manifest (Vessels) Regulations, 1971, the Steamer Agents are required to file Import Manifest in the manner prescribed in the said Regulation. It is noticed that the manifests are being amended indiscriminately changing the ownership of the goods on the ground that the goods have been sold on High-sea sale basis. It is well known fact that if the goods were sold on High-sea sale basis, the transaction should have been completed before the entry of the vessel into the territorial waters of India and therefore the sale agreement document should be available even before the arrival of the vessel.

2. Hence it is to inform the Importers, Steamer Agents and all concerned that while filing IGM under Section 30 of Customs Act, 1962 where the ownership of imported goods changed due to High-sea sale agreement, the copy of such agreements shall be furnished alongwith the Import Manifest. Further amendment in IGM and consequential adjudication proceedings will be governed by the Board's Circular No.13/2005-Cus. dated 11.03.2005 read with Circular No.44/2005-Cus. dated 24.11.2005.