



वित्तमंत्रालय/ Ministry of Finance
राजस्वविभाग/ Department of Revenue
सीमाशुल्कआयुक्तकार्यालय/ Office of the Commissioner of Customs
कस्टमहाउस, नयीहारबरएस्टेट/ Custom House, New Harbour Estate
तूतुकुडी- 628 004 / Thoothukudi - 628004.
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PUBLIC NOTICE NO. 17/2018

SUB: Filing of EGM - Compliance of the provisions of Section 41 of the Customs Act, 1962-Reg.

Attention of the Shipping Agents / Liners / Steamer Agents / Custom Brokers / Exporters / Importers and all concerned is invited to the provisions of Section 41, 42 and 148 of the Customs Act, 1962.

2. Section 41 of the Customs Act 1962 provides for statutory filing of Export General Manifest and as per sub-section 1 of Section 41(as amended vide section 74 of Finance Act' 2018) "the person in charge of a conveyance carrying export goods or import goods shall, **before departure of the conveyance from a customs station**, deliver to the proper officer in the case of a vessel or aircraft, an export manifest by presenting electronically and in the case of a vehicle an export report in such form and manner as may be prescribed and in case, the person-in charge fails to deliver the departure manifest or export manifest or the export report or any part thereof within such time, and the proper officer is satisfied that there is no sufficient cause for such delay, such person-in-charge shall be liable to pay penalty not exceeding fifty thousand rupees".

3. As per Section 42(1), "the person in charge of a conveyance which has brought any imported goods or has loaded any export goods at a customs station shall not cause or permit the conveyance to depart from that customs station until a written order to that effect has been given by the proper officer". Further, as per Section 42(2)(b), No such order shall be given until the provisions of Section 41 have been complied with.

3. In terms of Section 148(2) of the Customs Act, 1962, "An agent appointed by the person in charge of a conveyance and any person who represents himself to any officer of customs as an agent of any such person in charge and is accepted as such by that officer shall be liable for the fulfilment in respect of the matter in question of all obligations imposed on such person in charge by or under this Act or any law for the time being in force and to penalties and confiscations which may be incurred in respect of that matter".

4. In view of the above legal provisions, the Export General Manifest (EGM) should be **mandatorily** filed before departure of the Vessel from the customs station by the person in charge of a conveyance carrying export goods or his agent, as the case may be, failing which, Penal Provisions shall be invoked under the provisions of Section 41 of Customs Act, 1962 as amended. Only after compliance of the above legal provisions by the concerned shipping agents/liners, the vessel shall be allowed to sail.

5. The facility of allowing seven days time to file EGM from the date of sailing of vessel vide para 3 of Public Notice No. 39/2017 dated 31.10.2017 issued by this office is withdrawn with immediate effect.

6. Difficulty, if any, in the implementation of this Public Notice may be brought to the notice of this Office immediately.

B. Gowtham 14/06/18
COMMISSIONER OF CUSTOMS
CUSTOM HOUSE
TUTICORIN

C.No.VIII/48/06/2016-Cus.Pol.
Customs Policy Section,
Custom House, Tuticorin.
Date: 14.06.2018

To
Notice Board,
EDI Section, Custom House, Tuticorin - for uploading in the website.

Copy submitted to:-
The Chief Commissioner of Customs (Preventive), Trichy.