

**Circular No. 08/2024-Customs**

F. No. 450/58/2015-Cus.IV(Pt.I)  
Government of India  
Ministry of Finance, Department of Revenue  
(Central Board of Indirect Taxes & Customs)

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Room No. 229A, North Block,  
New Delhi, dated 30<sup>th</sup> June, 2024.

To,  
All Principal Chief Commissioners/Chief Commissioners (Customs/Customs  
(Preventive)/Customs & Central Tax),  
All Principal Commissioners/Commissioners of Customs/Customs (Preventive),  
All Principal Director General/Director Generals under CBIC.

**Subject: Implementation of the Sea Cargo Manifest and  
Transshipment Regulations (SCMTR)-reg.**

Madam/Sir,

Kind attention is invited to the Notification No. 47/2024-Customs (N.T.) dated 30<sup>th</sup> June, 2024 vide which the transitional provisions of the SCMTR has been extended from 30<sup>th</sup> June, 2024 to 31<sup>st</sup> August, 2024 on the captioned subject.

2. The SCMTR seeks to bring about transparency, predictability of movement, advance collection of information for expeditious Customs clearance. The regulations stipulate the obligations, the roles and responsibilities, for the various stakeholders involved in the movement of imported/exported goods. The regulations also specify the changes to the formats and timelines for filing the manifest declarations. Board Circular No. 43/2020-Customs dated 30.09.2024 has elaborated more on the above aspects.

3. As the transitional provision under Regulation 15 (2), the old formats have continued to be accepted, thereby giving sufficient time for complying with the new formats in a phased manner.

4. With the deadline of 30<sup>th</sup> June, Directorate General of Systems (DGoS) has been interacting with all the stakeholders and extensively testing the formats as per the SCMTR Regulations. More than 15 major changes have been carried out in the application based on the feedback and the ICEGATE 2.0 module development is also complete and is receiving the test files in the new format. It is further noted that, few stakeholders have shown readiness and are filing in the new format, while many others

are yet to start testing in the new format, thereby creating the doubt regarding the readiness to move completely into the new format since 1<sup>st</sup> July 2024.

5. On reviewing the status of readiness of the stakeholders by the Board, it has been decided to provide extension for filing under the old format, as a final preparatory phase for migration into new system from 31<sup>st</sup> August 2024 onwards. Therefore, the stakeholders are advised to start filing in the new format on a parallel basis on priority, as failure of the same may negatively impact the cargo clearance times for those consignments.

6. Following aspects may be kept in mind during the parallel filing of the declaration:

- a. Any amendment may be filed in old format during parallel filing.
- b. The complete details may be filed in the new format. The details filed in old & new format will be matched to analyze the completeness.
- c. During parallel filing, the amendments to the IGM can be filed till the arrival of the vessel without approval of the officer.

7. The DGoS will be issuing various guidelines related to the registration process and filing requirements under the new Sea Cargo Manifest and Transshipment Regulations (SCMTR) for different stakeholders such as Shipping Lines, Freight Forwarders, Trans-shippers etc., who are integral to the implementation of the said regulations. The same are made available at [www.icegate.gov.in](http://www.icegate.gov.in) -> Advisories - > SCMTR.

8. In this preparatory phase, DGoS will analyse the errors, troubleshoot and ensure robustness in the parallel filing of messages. The messages will be made mandatory location-wise within this period, by way of local Public Notice(s), in consultation with DGoS.

9. This Circular may be given wide publicity by issue of suitable Trade Notice/ Public Notice. The Officers under your jurisdiction may be sensitized to handhold the stakeholders for filing in the format under SCMTR and be at readiness at the end of this extension. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,

(R.Ananth)  
Director (Customs)