

**Circular No. 10/2025-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 the 28<sup>th</sup> March, 2025

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 Transhipment Regulations  
(SCMTR)-reg.**

Madam/Sir,

The Board has examined the implementation of the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018 and it has been noted that the messages to be filed by Carriers on arrival of the cargo has been made mandatory. However, the messages to be filed by Carriers (including Shipping Lines/Freight Forwarders) on export of cargo at sea ports has not yet been tested sufficiently, leading to non-implementation of SCMTR. Similarly, transhipment messages have also not been tested by transhippers (shipping lines, custodians, train operators, as the case may be).

2. In this regard, attention is invited to penal provisions provided in the regulation no. 13 of the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018 issued vide notification no. 38/2018-Customs (N.T.) dated 11<sup>th</sup> May, 2018, wherein, an authorized carrier who

contravenes any provision of these regulations shall be liable to a penalty which may extend to rupees fifty thousand. It is expected that the respective stakeholders comply with the legal provisions, so far as it relates to the implementation of the SCMTR, thus not attracting penal provisions.

3. Hence, as a last facilitation measure, the transitional provisions for the SCMTR is being extended till 31.05.2025, so that the interim time available be gainfully utilized by all the stakeholders for filing declarations in the prescribed format electronically without any penal provisions.

4. The Officers under your jurisdiction may be sensitised not to take penal actions during the interim period in case of efforts taken by the various stakeholders in filing the declarations in the prescribed format electronically. The efforts taken by the stakeholders to be closely monitored and all the stakeholders be nudged for filing in the new format in a timely manner.

5. The Chief Commissioners of Customs in coordination with the Directorate General of Systems are requested to conduct weekly outreach programs in their respective zones so that the extended time frame is fully utilized by all stakeholders for smooth implementation of SCMTR.

6. This Circular may be given wide publicity by issuing suitable Trade Notice/Public Notice. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

7. Hindi version follows.

Yours faithfully,

धनंजय सिंह

(Dhananjay Singh)

Under Secretary to the Government of India

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