

F. No. 450/58/2015-Cus.IV(Pt.I)

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No. 16049, Kartavya Bhavan-1, New Delhi,

Dated the 31st December, 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,

Kind attention is invited towards the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018 issued *vide* Notification No. 38/2018 dated 11th May, 2018 and latest extended *vide* Notification No. 79/2025-Customs (N.T.) dated 31st December, 2025.

2. The Board has examined the implementation of the Sea Cargo Manifest and Transhipment Regulations (SCMTR) 2018 and it has been noted that import export manifest messages were implemented successfully pan-India. The Stuffing messages were made live for all sites w.e.f. 25th September, 2025. Further, the DG Systems shall onboard SEZ units through API integration by amending SCMTR module by 31st March, 2026. The DG Systems shall also

develop, test & operationalize the remaining inland transhipment messages under SCMTR in the extended time.

3. In furtherance of facilitation, the transitional provisions for the SCMTR have been extended till 31st March, 2026 vide Notification No. 79/2025-Customs (N.T.) dated 31st December, 2025. During this extended timeline, all stakeholders are required to file correct declarations in the prescribed format electronically.
4. The Chief Commissioners of Customs, in coordination with the Directorate General of Systems, are requested to conduct weekly outreach programs in their respective zones, to sensitise all the stakeholders appropriately. This exercise, intends to ensure a smooth implementation of SCMTR 2018.
5. 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.

Hindi version follows.

Yours faithfully,



31/12/2025

(Neeraj Goyal)

OSD, Customs Policy Wing

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