

Circular No. 29 /2026 -Customs

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

Room No. 16049, Kartavya Bhavan-1,
New Delhi, the 1st July, 2026.

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

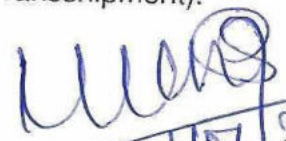
Subject: Pan-India implementation of the Sea Cargo Manifest and Transshipment Regulations (SCMTR), 2018-reg.

Madam/Sir,


Kind attention is invited to the Sea Cargo Manifest and Transshipment Regulations (SCMTR), 2018 issued *vide* Notification No. 38/2018- Customs (N.T.) dated 11th May, 2018, as amended from time to time.

2. The Board has received various representations from the trade for smooth implementation of the SCMTR, 2018. The due date for complete rollout of the SCMTR, 2018 was prescribed as 30.06.2026 by the Board *vide* Notification No. 31/2026- Customs (N.T.) dated 30.03.2026. The DG Systems implemented the SCMTR message framework in four functional segments in a phased manner:

- (a). Sea messages to Gateway Port (Arrival);
- (b). Gateway port to foreign sea ports (Departure);
- (c). Gateway port to Inland Customs locations (Import Transshipment); and
- (d). Inland Customs locations to Gateway port (Export Transshipment).

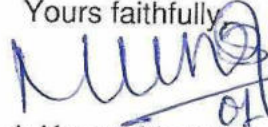

02/07/2026

3. The SCMTR messages relating to cargo movement between gateway ports and foreign sea ports in respect of arrivals (SAM, SEI, SAA, SCE, VCN and Vessel Profile) and departures (SDM, SDA, SCX and SDN) have already been implemented successfully on a Pan-India basis. For Export Transshipment, the SF, ASR and SFCN messages have been implemented nationwide, while the remaining DP, DT, AR and AT messages have been implemented Pan-India on 30.06.2026. Accordingly, all message developments except Import Transshipment (ITP) messages, as envisaged under the SCMTR, 2018 will be fully operational with effect from 01.07.2026. The DG System has issued necessary advisories for implementation of the SCMTR, 2018.
4. In view of the above, it has been decided that field formations and DG Systems should take all necessary steps to ensure the filing of necessary electronic messages by stakeholders. Weekly outreach sessions may be held by each Zone to identify the difficulty faced by stakeholders, if any for the implementation of SCMTR messages.
5. Accordingly, the Board has decided to extend the transitional provisions under the Sea Cargo Manifest and Transshipment Regulations (SCMTR), 2018 up to 31st August, 2026 *vide* Notification No. 61/2026-Customs (N.T.) dated 1st July, 2026. The extension has been granted to encourage all stakeholders, including Authorised Sea Carriers (including Shipping Lines), Authorised Sea Agents (Steamer/Shipping Agents), Authorised Carriers (Transshippers and other notified carriers), Terminal Operators and Custodians, etc. to file all prescribed messages (except ITP) electronically under the SCMTR, 2018 w.e.f. 01.07.2026. In order to facilitate the trade, it has also been decided that no penal action shall be initiated against the trade for technical or procedural difficulties faced by stakeholders upto 31st August, 2026, in the online filing mechanism under the SCMTR, 2018.
6. Field formations may issue suitable Public Notices. The field formations shall resolve the system related issues in coordination with the DG System, and policy related issues shall be brought to the notice of the Board.
7. Any difficulties in implementation may be brought to the notice of the Board.


01/07/2026

Hindi version shall follow.

Yours faithfully



01/07/2016

(Munesh Kumar Meena)

OSD (Cus IV)

Customs Policy Wing