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## India: Sea Cargo Manifest Notification

August 2019

The Central Board of Indirect Taxes and Customs (CBIC), a department under the Indian Ministry of Finance, have issued the Sea Cargo Manifest and Transhipment Regulations 2018 (SCMTR), as an electronic replacement of the erstwhile Import General Manifest and Export General Manifest.

SCMTR was intended to come into force from 01 August 2019. However, the CBIC has provided a 45 days relaxation period for filing manifests as per the old process, up to a maximum period of 90 days, beyond which the provisions under the new regulations shall be applicable.

According to the SCMTR, for imports, the Authorised Sea Carrier<sup>[1]</sup> (ASC)/Authorised Sea Agent<sup>[2]</sup> (ASA) shall submit an Arrival Manifest electronically to the Indian Customs, prior to departure from the last port of call to the Indian Port of call. Similarly for exports, the Authorised Sea Carrier (ASC)/Authorised Sea Agent (ASA) shall submit a Departure Manifest electronically before departure from the Indian Port of call.



When submitting the above mentioned Arrival/Departure manifests electronically, varying information under different sections such as vessel details, voyage details, transhipper details etc. are required to be furnished according to the SCMTR.

One such section relates to 'Bill of Lading details' under Section 1.6.4 of which sub-section 1.6.4.38 further refers to the invoice value of the consignment. This may be interpreted as requiring the carriers to state the cargo invoice value on the Bill of Lading when issued.

However, currently, the customs authorities consider the stating of the invoice value on the Bill of Lading to be optional. Further, the SCMTR requirements can also be interpreted to mean that the invoice value is to be stated only on the manifest which is to be submitted electronically and not on the Bill of Lading, as the SCMTR does not expressly include any stipulation requiring the invoice value to be stated on the Bill of Lading.

Additionally, the Club's Indian legal correspondents, Bhatt and Saldanha has confirmed that it is not mandatory to issue an Ad Valorem Bill of Lading<sup>[3]</sup> as per the Indian Carriage of Goods By Sea Act, 1925.

Members would be kept updated with developments.

Our thanks to Club correspondents Crowe Boda of Mumbai for providing this information.

<sup>[1]</sup> **Authorised Sea Carriers (ASC):** The Indian entity representing the Master of the vessel that shall have to be registered with the Indian Customs to transact business under the new regulations. (Including Shipping Line)

<sup>[2]</sup> **Authorised Sea Agents (ASA):** The agents (Steamer or Shipping Agent) acting on behalf of the Authorised Sea Carrier

<sup>[3]</sup> To the extent rights of limitation would otherwise exist an ad valorem Bill of Lading will have potential P&I cover consequences (proviso (v) to Rule 25xiii. Members are advised to contact the Club / Crowe Boda in the event that any request is received by them to issue BL's with the invoice value stated.