

The Customs Act, 1962

Section 30 - Delivery of arrival manifest or import manifest or import report

30. Delivery of ¹[arrival manifest or import manifest] or import report.--²[(1) The person-incharge of --
(i) a vessel; or
(ii) an aircraft; or
(iii) a vehicle,
carrying imported goods ³[or export goods] or any other person as may be specified by the
Central Government, by notification in the Official Gazette, in this behalf shall, in the case of a vessel or
an aircraft, deliver to the proper officer ⁴[an ¹[arrival manifest or import manifest] by presenting electronically
prior to the arrival] of the vessel or the aircraft, as the case may be, and in the case of a vehicle, an import
report within twelve hours after its arrival in the customs station, in ⁵[such form and manner as may be
prescribed] and if the ¹[arrival manifest or import manifest] or the import report or any part thereof, is not
delivered to the proper officer within the time specified in this sub-section and if the proper officer is satisfied
that there was no sufficient cause for such delay, the person-in-charge or any other person referred to in this
sub-section, who caused such delay, shall be liable to a penalty not exceeding fifty thousand rupees:]
⁶[Provided that the ⁷[Principal Commissioner of Customs or Commissioner of Customs] may, in cases
where it is not feasible to deliver ¹[arrival manifest or import manifest] by presenting electronically, allow the
same to be delivered in any other manner.]
(2) The person delivering the ⁸[arrival manifest or import manifest] or import report shall at the foot thereof
make and subscribe to a declaration as to the truth of its contents.
(3) If the proper officer is satisfied that the ⁸[arrival manifest or import manifest] or import report is in any
way incorrect or incomplete, and that there was no fraudulent intention, he may permit it to be amended or
supplemented.]

1. Subs. by Act 13 of 2018, s. 56, for "import manifest" (w.e.f. 28-3-2018).

2. Subs. by Act 32 of 2003, s. 112, for sub-section (1) (w.e.f. 14-5-2003).

3. Ins. by Act 13 of 2018, s. 73 (w.e.f. 28-3-2018).

4. Subs. by Act 17 of 2013, s. 70, for "an import manifest prior to the arrival" (w.e.f. 10-5-2013).

5. Subs. by Act 13 of 2018, s. 73, for "the prescribed form" (w.e.f. 28-3-2018).

6. Ins. by Act 17 of 2013, s. 70 (w.e.f. 10-5-2013).

7. Subs. by Act 25 of 2014, s. 78, for "Commissioner of Customs" (w.e.f. 6-8-2014).

8. Subs. by Act 13 of 2018, s. 56, for "import manifest" (w.e.f. 28-3-2018).