

The Customs Act, 1962

Section 41 - Delivery of departure manifest or export manifest or export report

41. Delivery of ¹[departure manifest or export manifest] or export report.--(1) ²[The person-in-charge of a conveyance carrying export goods or imported goods or any other person as may be specified by the Central Government, by notification, shall, before departure of the conveyance from a customs station, deliver to the proper officer in the case of a vessel or aircraft, a departure manifest or an export manifest by presenting electronically, and in the case of a vehicle, an export report, in such form and manner as may be prescribed and in case, such person-in-charge or other person fails to deliver the departure manifest or export manifest or the export report or any part thereof within such time, and the proper officer is satisfied that there is no sufficient cause for such delay, such person-in-charge or other person shall be liable to pay penalty not exceeding fifty thousand rupees.]

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⁴[Provided that the ⁵[Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to deliver the ⁶[departure manifest or export manifest] by presenting electronically, allow the same to be delivered in any other manner.]

(2) The person delivering the ⁶[departure manifest or export manifest] or export 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 ⁶[departure manifest or export manifest] or export report is in any way incorrect or incomplete and that there was no fraudulent intention, he may permit such manifest or report to be amended or supplemented.

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

2. Subs. by Act 23 of 2019, s. 70, for certain words (w.e.f. 1-8-2019).

3. Proviso omitted by Act of 23 of 2004, s. 66 (w.e.f. 10-9-2004).

4. Ins. by Act 17 of 2013, s. 71 (w.e.f. 10-5-2013).

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

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