

# IMPORT AND EXPORT PROCEDURE

'Import', as per section 2(23), means bringing into India from a place outside India. Similarly, as per section 2(18), 'Export' means taking out of India to a place outside India. Thus, bring goods in India from a place outside India is called as importation of goods and taking goods out of India to a foreign country is called as exportation of goods. Such imports and exports of goods is subject to customs duty. Hence, it is necessary to clearly know the provisions and procedure of import and export. Goods may be imported by any of the following modes :—

- (i) By sea
- (ii) By air
- (iii) By land
- (iv) By post
- (v) By passengers as their baggage
- (vi) By way of ship stores considered as import.

## □ Import and export procedure

Person-in-charge of a conveyance importing goods in India has to follow the procedure laid down in the custom Act so that proper custom duty may be charged in respect of goods imported. If the goods is imported by sea, air or land, following procedure shall have to follow :—

### (1) Arrival of vessels and aircrafts in India [Sec. 29]

The person-in-charge of a vessel or an aircraft entering into India from any place outside India shall call or land the vessel or aircraft, for the first time, at custom port or custom airport. He shall not call or land such vessel or aircraft at any place other than a custom port or custom airport, as the case may be unless permitted by the Board. *But in the following cases person-in-charge can call or land such vessel or aircraft at a place other than custom port or custom airport :—*

- (a) when he is compelled by *accident*, or
- (b) by stress of *weather*, or
- (c) other *unavoidable cause*.

In a case when person-in-charge is compelled to call or land the vessel or aircraft at a place other than a custom port or custom airport, *he shall do the followings :—*

- (i) He shall immediately report the arrival of the vessel or landing of the aircraft to the nearest custom officer or the officer-in-charge of a police station;
- (ii) He shall, on demand, produce to the custom officer or officer-in-charge of police station the log book of the vessel or the aircraft;
- (iii) He shall not, without the consent of any such officer, permit any goods carried in the vessel or the aircraft to be unloaded from the vessel or the aircraft;
- (iv) He shall not, without the consent of any of such officer, allow or permit any of the crew or passengers to depart from the vicinity of the vessel or the aircraft;
- (v) He shall comply with any directions given by such officer with respect of the goods carried in the vessel or the aircraft;

(vi) He shall allow the departure of any crew or passengers from the vicinity of, or removal of goods from, the vessel or the aircraft, if such departure or removal is necessary for reason of health, safety or the preservation of life or property.

**(2) Delivery of arrival manifest or import manifest or import report [Sec. 30]**

The person-in-charge of (i) a vessel; or (ii) an aircraft; or (iii) a vehicle carrying import goods or export goods or any other person, specified by the Central Government, by notification in this behalf, shall *deliver to the proper officer an arrival manifest or import manifest or report* :—

- (a) in the case of a vessel or an aircraft, prior to the arrival of the vessel or the aircraft, and
- (b) in the case of a vehicle, within specified hours after its arrival in the custom station;
- (c) such report or manifest, as the case may be, shall be deliver on prescribed form;
- (d) If such arrival manifest or import manifest or report or any part thereof is not delivered to the proper officer within the specified time, then the person who caused such delay shall *be liable to a penalty upto ₹ 50,000* provided the proper officer is satisfied that there was no sufficient cause for such delay;
- (e) The person delivering the import manifest or report shall at the foot thereof make a declaration as to the truth of its contents.
- (f) If the proper officer is satisfied that the arrival manifest or import manifest or report is incorrect or incomplete, and there was no fraudulent intention for it, he may permit it to be amended or supplemented.

**(3) Passenger and crew arrival manifest and passenger name record information [Section 30A]**

The person incharge of a conveyance which enters India from any place outside India or any other person notified by the Central Government, shall *deliver to the proper officer* :—

- (i) the *passenger and crew arrival manifest* before of an aircraft or vessel or a vehicle; and
- (ii) the passenger name record information of arriving passengers.

In such form, containing such particulars in the prescribed format.

If the passenger and crew arrival manifest or passenger name record information or any part thereof, is not delivered to the proper officer within the prescribed time and the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or the other person referred as above shall be liable to such penalty upto ₹ 50,000.

**(4) Unloading and loading of imported or export goods [Sections 31 to Section 42]**

- (i) **No unloading until entry inwards granted**—As per section 31,
  - (a) the master of a vessel shall not permit the unloading of any imported goods until the proper officer has ordered for inward entry to such vessel.
  - (b) The order for such inward entry shall be given only after an import manifest has been delivered or the proper officer is satisfied that there was sufficient cause for not delivering it.
  - (c) The above provisions shall not apply to the unloading of beggace accompanying a passenger or a member of a crew, mail bags, animals, perishable goods and hazardous goods.

(ii) No unloading unless mentioned in arrival manifest or import manifest or report—As per *section 32*, the imported goods which are required to be mentioned, as per regulations, in an arrival manifest or an import manifest or report, shall be unloaded at any custom station only with the permission of the proper officer. Besides, such imported goods shall be unloaded only if such goods are specified in such manifest or report for being unloaded at the custom station.

(iii) Unloading and loading of goods at approved places only—As per *section 33*, imported goods shall be unloaded, and export goods shall be loaded, only with the permission of the proper officer, at a place approved u/s 8(a) for the unloading or loading of such goods.

(iv) Unloading and loading under the supervision of customs officer—As per *section 34*, imported goods shall not be unloaded from, and export goods shall not be loaded on, any conveyance except under the supervision of the proper officer.

But the Board may, by notification in the Official Gazette, give general permission and the proper officer may in any particular case give special permission for any goods or class of goods to be unloaded or loaded without the supervision of the proper officer.

(v) Restrictions on goods being water-borne—As per *section 35*, imported goods shall not be water-borne for being landed from any vessel, and export goods which are not accompanied by a shipping bill, shall not be water-borne for being shipped unless the goods are accompanied by a boat-note in the prescribed form.

But the Board may, by notification, give general permission, and the proper officer may in any particular case give special permission, for any goods or any class of goods to be water-borne without being accompanied by a boat-note.

(vi) No unloading and loading of goods on holidays—As per *section 36*, any imported goods shall not be unloaded from, and export goods shall not be loaded on any conveyance on any Sunday or on any holiday observed by the customs department or on any other day after the working hours, except after giving the prescribed notice and on payment of prescribed fees, if any.

But no fee shall be levied for the loading and unloading of baggage accompanying a passenger or a member of the crew, and mail bags.

(vii) Power to board conveyances—According to *section 37*, the proper officer may, at any time, board any conveyance carrying imported goods or export goods and may remain on such conveyance for such period as he considers necessary.

(viii) Power to require production of documents and ask questions—According to *section 38*, the proper officer may require the person-in-charge of any conveyance or animal carrying imported goods or export goods to produce any document and to answer any questions. Thereupon such person shall produce such documents and answer such questions.

(ix) No loading of export goods on vessel without entry-outwards—According to *section 39*, the master of a vessel shall not permit the loading of any export goods, other than baggage and mail bags, until an order has been given by the proper officer granting entry-outwards to such vessel.

(x) Export goods to be loaded after duly passed by the proper officer—According to *section 40*, the person-in-charge of a conveyance shall not permit at a custom station :—

- (a) the loading of export goods, other than baggage and mail bags, unless a shipping bill or bill of export or a bill of transshipment, as the case may be, duly passed by the proper officer, has been handed over to him by the exporter;

- (b) the loading of baggage and mail bags unless their export has been duly permitted by the proper officer.

**(xi) Delivery of departure manifest or export manifest or export report—**

According to *section 41*, the person-in-charge of a conveyance carrying export goods shall, before departure of the conveyance from a custom station, deliver to the proper officer :—

- (a) an export manifest in the case of a vessel or aircraft, and  
(b) an export report in the case of a report, in the prescribed form.

The person delivering the export manifest or report shall at the foot of it make a declaration as to the truth of its contents.

If the proper officer is satisfied that the departure manifest or the export manifest or report is incorrect or incomplete and that there was no fraudulent intention, he may permit such manifest or report to be amended or supplemented.

**(xii) Passenger and crew departure manifest and passenger name record information—**

- (1) The person-in-charge of a conveyance that departs from India to a place outside India or any other person notified by the Central Government, shall deliver to the proper officer :—

- (i) the passenger and crew departure manifest; and  
(ii) the passenger name record information of departing passengers.

in the prescribed form and manner and within prescribed time.

- (2) If the passenger and crew departure manifest or the passenger name record information or any part thereof is not delivered to the proper officer within the prescribed time and the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or any other person referred as above shall be liable to such penalty, not exceeding rupees fifty thousand, as may be prescribed.

**(xiii) No conveyance to leave without written order—** According to *section 42*, the person-in-charge of a conveyance which has brought any imported goods or has loaded any export goods at a custom station shall not cause or permit the conveyance to depart from that custom station without a written order of the proper officer to that effect.

Written order to leave the conveyance shall be made, if the proper officer has become satisfied that :—

- (a) the person-in-charge of the conveyance has answered the questions put to him u/s 38,  
(b) the export manifest or export report has been delivered;  
(c) the shipping bills or bills of export or the bills of transshipment, if any, and such other documents, as the proper officer may require, have been delivered to him;  
(d) all duties leviable on any stores consumed in such conveyance, and all charges and penalties due in respect of such conveyance or from the person-in-charge thereof have been paid or the payment is secured by such guarantee or deposit of such amount, as the proper officer may direct;  
(e) the person-in-charge of the conveyance has satisfied the proper officer that no penalty is leviable on him u/s 116 or the payment of any penalty that may be levied upon him under that section has been secured by such guarantee or deposit of such amount as the proper officer may direct;