Circular No. 47/2026 -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 November, 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: Implementation of the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018-reg.

Madam/Sir,

Kind attention is invited to the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018 issued *vide* Notification No. 38/2018- Customs (N.T.) dated 11th May, 2018 Customs and Notification No. 90/2026-Customs (N.T.) dated 1st November, 2026.

2. It has been observed that all import and export leg messages have been deployed by DG Systems under SCMTR framework. However, filing of export-side messages is still limited to certain ports. Further, stakeholders including custodians, terminal operators and trans-shippers are not yet fully transitioned to SCMTR based filing, specifically due to their dependence on third-party software and the time required for system integration and operational readiness. Some stakeholders are still in the process of adopting SCMTR compliant software and message formats.

3. Accordingly, the Board has decided that the erstwhile export messages shall be discontinued in a phased manner to finally complete the transition without

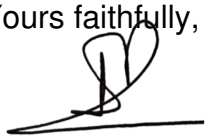
disrupting cargo clearance and trade operations as per **Annexure A,** till 31st January, 2027.

4. In this transition period, all stakeholders shall adopt SCMTR-compliant software and message formats. The field formations may issue suitable Public Notices and undertake outreach measures, in coordination with stakeholders to familiarise trade with provisions of the SCMTR, 2018 for smooth roll-out of SCMTR, 2018. 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. No penal action should be taken during this implementation phase.

5. Any difficulties in implementation may be brought to the notice of the Board.

Hindi version shall follow.

Yours faithfully,



Indrajit Panda
Under Secretary (Cus IV)
Customs Policy Wing

Annexure A.

Proposal for phase-wise stoppage of erst-while export messages, mandating the CIM messages under SCMTR, 2018:

S.No.	Zone	Proposed Date
1	Thiruvananthapuram	16-11-26
2	Bengaluru	23-11-26
3	Vishakhapatnam & Hyderabad	27-11-26
4	Bhubaneshwar	01-12-26
5	Trichy Preventive	07-12-26
6	Chennai	07-12-26
7	Kolkata & Guwahati	14-12-26
8	Patna & Bhopal	14-12-26
9	Delhi & Delhi Preventive, Meerut	06-01-27
10	Ahmedabad	06-01-27
11	Mumbai Zone – I, II, Nagpur & Pune	06-01-27