

Customs Act 1962 s 41 - Delivery of departure manifest or export manifest or export report

(1) The person-incharge of a conveyance carrying export goods 2[or imported goods] shall, before departure of the conveyance from a customs station, deliver to the proper officer in the case of a vessel or aircraft, an departure manifest or export manifest by presenting electronically, and in the case of a vehicle, an export report, in the such form and manner as may be prescribed and in case, the person-incharge 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-incharge shall be liable to pay penalty not exceeding fifty thousand rupees:

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

(2) The person delivering the 4[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 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.