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**Customs Act 1962 s 30 - Delivery of arrival manifest or import manifest or import report**

**(1) The person-incharge of —**

- (i) a vessel; or**
- (ii) an aircraft; or**
- (iii) a vehicle,**

**carrying imported goods 3or 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 an 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 such form and manner as may be prescribed and if the 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:**

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

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**(2) The person delivering the 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 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.**

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