

F.No.450/96/2020-Cus-IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

North Block, New Delhi
Dated the 14th of January, 2021

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),
All Principal Chief Commissioners/Chief Commissioners of Customs & Central tax,
All Principal Commissioners/Commissioners of Customs/Customs (Preventive),
All Principal Commissioners/Commissioners of Customs & Central tax,
All Principal Director Generals/Director Generals under CBIC.

Madam/ Sir,

Subject: Requirement of filing of Bill of Coastal Goods (BCG) –reg.

Representations have been received that at various ports like Cochin, VoCPT (Tuticorin), Paradip, Haldia and Kolkata, Bill of Coastal Goods (BCG) is still required to be filed for pure coastal vessels operating from EXIM berths whereas, in terms of Notification 57/2016-Cus (N.T.), dated 27.04.2016, only a Manifest is required to be submitted for pure coastal vessels operating from exim berths.

2. The issue has been examined. All coastal vessels carrying exclusively coastal goods and operating from either coastal or EXIM berths has been exempted from the provisions of Sections 92, 93, 94, 95, 97 and 98(1) of the Customs Act, 1962 vide Notification No. 56/2016-Cus (N.T.), dated 27.04.2016.

3. Further, in respect of coastal vessels loading or unloading coastal goods at EXIM berths, provisions of Sections 30 & 41 of the Customs Act, 1962 have been made applicable and a new format for filing a coastal manifest in respect of such vessels has been notified vide Notification No. 57/2016-Cus (N.T.), dated 27.04.2016. Accordingly, the master of such vessel or his agent shall submit:

(a) coastal arrival manifest for the goods, which are unloaded or meant to be carried forward to other destination ports;

(b) coastal departure manifest for the goods loaded, including goods on board for other destinations

4. Therefore, it is reiterated that there is no requirement of filing a Bill of coastal Goods as was clarified as per para 4(a) of the CBIC Circular no. 14/2016-Cus, dated

27.04.2016 consequent to issue of CBIC Notification no. 56/2016(NT) dated 27.04.2016, if the coastal vessels are carrying exclusively coastal goods whether berthing at coastal berth or EXIM berth.

5. These instructions may be brought to the notice of all concerned by way of issuance of suitable Public Notice/Standing Order.

Yours faithfully,



(Ananth Rathakrishnan)
Deputy Secretary (Customs)