November 1, 2026

CBIC

SCMTR date moves to January 31, 2027 as old export messages end

Notification No. 90/2026-Customs (N.T.) moves the SCMTR date to January 31, 2027. Circular No. 47/2026-Customs ends old export messages zone by zone.

THE CENTRAL BOARD OF Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, issued two documents on November 1, 2026, both on F. No. 450/58/2015-Cus.IV(Pt.I) and signed by Indrajit Panda, Under Secretary. Notification No. 90/2026-Customs (N.T.), G.S.R. 965(E), makes the Sea Cargo Manifest and Transshipment (Fourth Amendment) Regulations, 2026, under section 157 of the Customs Act, 1962, read with sections 30, 30A, 41, 41A, 53, 54, 56, 98(3) and 158(2). It was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 863, dated November 1, 2026, and comes into force on the date of publication. Circular No. 47/2026-Customs explains how CBIC will finish moving the trade to the Sea Cargo Manifest and Transshipment Regulations (SCMTR), 2018.

KEY FACTS

AUTHORITY

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Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance

DOCUMENTS

Notification No. 90/2026-Customs (N.T.), G.S.R. 965(E), the Sea Cargo Manifest and Transshipment (Fourth Amendment) Regulations, 2026; Circular No. 47/2026-Customs



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The notification makes one change. In the TABLE after FORM-XII of the regulations, against Sr. No. 6, the date in column (3) becomes "31.01.2027". Notification No. 73/2026-Customs (N.T.), G.S.R. 771(E), dated September 1, 2026, had set that entry at "31.10.2026", and Notification No. 61/2026-Customs (N.T.), dated July 1, 2026, at "31.08.2026". The notification does not say what Sr. No. 6 covers. CBIC's Circular No. 12/2024-Customs, dated August 31, 2024, set out the phase-wise table under Notification No. 57/2024-Customs (N.T.): there, Sr. No. 6 is "All the Customs Ports other than mentioned at Sr. No. 1 to 5 above", and column (3) is the "Date of Implementation of SCMTR filing in new format". Sr. Nos. 1 to 5 were Mormugao, Mangalore, Mumbai and Kandla, Tuticorin and Vishakhapatnam, and Ennore, Kattupalli and Cochin. Notification Nos. 61/2025, 79/2025, 61/2026 and 73/2026-Customs (N.T.) each changed only the Sr. No. 6 date in that table.

The circular says DG Systems has deployed all import and export leg messages under SCMTR, but filing of export-side messages is still limited to certain ports. Custodians, terminal operators and trans-shippers have not fully moved to SCMTR-based filing, specifically because they depend on third-party software and need time for system integration and operational readiness. The Board has therefore decided that the old ("erstwhile") export messages will be discontinued in a phased manner, as per Annexure A, till January 31, 2027. Annexure A is headed "Proposal for phase-wise stoppage of erst-while export messages, mandating the CIM messages under SCMTR, 2018" and has 11 rows, each with a "Proposed Date", from November 16, 2026 for Thiruvananthapuram to January 6, 2027 for Delhi and Delhi Preventive, Meerut, Ahmedabad, Mumbai Zones I and II, Nagpur and Pune.

During the transition all stakeholders must adopt SCMTR-compliant software and message formats. Field formations may issue public notices and run outreach with stakeholders, must resolve system issues with DG Systems, and must bring policy issues to the Board. The circular says no penal action should be taken during this implementation phase. Circular No. 38/2026-Customs of September 1, 2026 used the same instructions when it made SCMTR operational

from September 1, 2026, port by port. Difficulties may be reported to the Board, and a Hindi version is to follow.

Neither document defines the old export messages or the CIM messages, or says what happens at ports in zones that Annexure A does not list. The annexure calls its dates proposed, and the circular does not say whether they can change. The notification itself only substitutes the date and gives no reason for it.

Issued by	Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance
Documents	Notification No. 90/2026-Customs (N.T.), G.S.R. 965(E), the Sea Cargo Manifest and Transshipment (Fourth Amendment) Regulations, 2026; Circular No. 47/2026-Customs
Dated	November 1, 2026 (both)
Published	Notification: Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 863, November 1, 2026
Takes effect	Notification: the date of publication in the Official Gazette
Amends	The TABLE after FORM-XII of the Sea Cargo Manifest and Transshipment Regulations, 2018, Sr. No. 6, column (3)
New date	31.01.2027 (was 31.10.2026, set by Notification No. 73/2026-Customs (N.T.) of September 1, 2026)
Sr. No. 6 covers	All customs ports other than those at Sr. Nos. 1 to 5 (per Circular No. 12/2024-Customs, August 31, 2024)
Old export messages	Discontinued zone by zone, as per Annexure A of the circular, till January 31, 2027
Annexure A	11 rows of zones, with dates from November 16, 2026 to January 6, 2027
Applies to	All stakeholders filing sea cargo manifest messages, including custodians, terminal operators and trans-shippers
Penal action	Not to be taken during the implementation phase
Signed by	Indrajit Panda, Under Secretary
File number	F. No. 450/58/2015-Cus.IV(Pt.I)

Annexure A: proposed dates for stopping the old export messages

S.No.	Zone	Proposed date

1	Thiruvananthapuram	November 16, 2026
2	Bengaluru	November 23, 2026
3	Vishakhapatnam & Hyderabad	November 27, 2026
4	Bhubaneshwar	December 1, 2026
5	Trichy Preventive	December 7, 2026
6	Chennai	December 7, 2026
7	Kolkata & Guwahati	December 14, 2026
8	Patna & Bhopal	December 14, 2026
9	Delhi & Delhi Preventive, Meerut	January 6, 2027
10	Ahmedabad	January 6, 2027
11	Mumbai Zone – I, II, Nagpur & Pune	January 6, 2027

The notification and circular (PDF, 643 KB)

Source: Gazette of India, CG-DL-E-01112026-277574.

Checked against the official copy on November 7, 2026.

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