

Circular No. 26/2026-Customs

F. No.CBIC-52/65/2024  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Customs Policy Wing)

16049, Kartavya Bhavan -1, New Delhi

Dated: 15<sup>th</sup> May, 2026

To  
The Principal Chief Commissioners/Chief Commissioner of Customs/Customs  
(Preventive),  
The Principal Chief Commissioners/Chief Commissioner of Customs & Central  
Tax,  
The Principal Director Generals/Director Generals under CBIC,  
The Principal Commissioners/Commissioners of Customs/Customs (Preventive).

**Subject: Standardisation of procedures relating to grant of Entry Inward and Vessel Sail-out Clearance – reg.**

Madam/Sir,

Attention is invited to the varying practices followed across ports with regard to grant of *Entry Inward* and *Vessel Sail-out Clearance*, which in certain cases are being linked with physical boarding of Customs officers on the vessel, resulting in avoidable delays in commencement and completion of cargo operations.

2. The matter has been examined. It is observed that at some ports, *Entry Inward* is granted only after physical boarding of the vessel post-berthing, and similarly, *Sail-out Clearance* is also being linked with completion of boarding formalities. Such practices may lead to delays.

3. In this regard, it is clarified that:

- i. The provisions relating to *Entry Inward* are governed by Sections 30 and 31 of the Customs Act, 1962, and *Vessel Sail-out Clearance* is governed by Sections 41 and 42 of the said Act. The boarding of vessels by the officers is independent statutory process.
- ii. Physical boarding of Customs officers on vessels is independent statutory process governed under Section 37 of the Customs Act, 1962 and the Imported Stores (Retention on Board) Regulations, 1963, which provide for Customs control over imported stores, including sealing or inventory, wherever required issued in exercise of the powers conferred by section 157 of the Customs Act, 1962.
- iii. Thus *grant of Entry Inward* and *Vessel Sail-out Clearance* shall not be made contingent upon physical boarding of Customs officers on the vessel.

4. Field formations may take note that:
- i. CBIC has already rolled out Sea Arrival Manifest (SAM) and Sea Departure Manifest (SDM) messages under SCMTR, to be filed by Shipping lines and Shipping Agents. The Shipping lines and Shipping agents may declare crew effects, ship stores and persons under SCMTR, wherein provision has been enabled for upload of such details in PDF format through e-Sanchit with IRN-based referencing in message filings. The messages include filing of crew and stock declaration details required by Customs Officers to grant Entry Inwards/Sail out clearance.
  - ii. All stakeholders are required to file online messages, so that customs officers can grant Entry Inward/Sail out remotely.
5. Accordingly, it is directed that *Entry Inward* and *Sail Out Clearance* are granted promptly upon filing of requisite documents, including Sea Arrival Manifest (SAM)/ Sea Departure Manifest (SDM), and completion of prescribed checks, without insisting on physical boarding of the vessel. Further, physical boarding of vessels by Customs officers shall be undertaken based on risk profiling of the vessels. Concerned field formations may devise suitable mechanism for risk based boarding by Customs officers considering compliance behaviour, nature of voyage, itinerary of vessel on move, nature of cargo being carried and other relevant parameter having bearing of safety and security of cargo.
6. Suitable Public Notice may be issued by field formations to inform stakeholders. Difficulties, if any, in implementation of this Circular may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,

**Digitally signed by  
Suresh Kumar Meena  
Date: 15-05-2026  
13:12:08**

(Suresh Kumar Meena)  
Deputy Commissioner/OSD  
Customs Policy Wing