It has been observed that after goods have been exported, the Department is receiving a large number of requests for amendment in the Shipping Bills. As per Section 149 of the Customs Act, 1962, no amendment shall be allowed after the goods have been exported except on the basis of the documentary evidence which was in existence at the time the goods were exported.

While allowing the amendment in the Shipping Bills, after the goods have been exported, the provisions of Section 149 should be kept in mind and strictly followed. The exporter is required to fully justify that the error has crept in Shipping bill on account of feeding data during assessment / registration / clearance of the export consignment and amendment is sufficiently justified on the basis of the supportive documentary evidence in existence at the time the goods were exported. The dealing Export officer should thoroughly scrutinize the correctness of the amendment sought by the exporter before making such amendments.
Considering the huge volume of work and the sensitivity involved, in slight modification of the earlier Standing Order No.50/2005, it has been decided that all post-shipment minor amendments, which do not result in any increase in post-export benefit and do not have any revenue implications, are henceforth delegated to the concerned ACs/DCs.

However in case of the major post-shipment amendments, those involving change in the followings, such as 1. Quantity or Value, 2. Name of the Exporter/Consignee, 3. Rate of duty / Sl. No. of DBK/DEPB Schedules, 4. License No., prior approval of the concerned ADC/JC has to be sought, before issuance of any amendment certificate.

All the concerned AC/DC are directed to follow the above guidelines scrupulously.

Sd/-01.08.2008

(K.L.GOYAL)
COMMISSIONER (EXPORT)

To,

1. All the Asstt./Dy.Commissioner(s) (Exports), JNCH, Sheva.

Copy for information to:

1. The Chief Commissioner of Customs, JNCH, Sheva
2. The Commissioner of Customs (Imports), JNCH, Sheva
3. All Addl./Jt.Commissioners of Customs (Export), JNCH, Sheva

4. The Addl. Commissioner i/c of EDI for placing this S.O. on Intranet

5. Office File