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EDITORIAL

Friends,

EPC contractor's business is a typical business which includes manufacture, trading as well as provision of services. The cash flows happen at the very beginning of the project and maximum purchases happen at the very beginning. Biling is done and GST accrues as per Schedule of Biling as approved by the principle/client. The goods move to the site of the principle as per requirement and the Recognition of income is in accordance with the percentage completion method as prescribed by AS-9 issued by ICAI. Hence, the matching of the cash flows, GST records and accounting records for Income Tax purposes requires many reconciliations.

Many a times of Income Tax Authorities adopt a simplistic way of determining an estimated income of the EPC Contractors vide comparison of GP Ratio/ Form 26AS/etc although the assessee maintains voluminous details of the transactions carried out to run the business which are even audited. Wholesale rejection of books of accounts is not warranted just on the basis of Form 26AS or even low GP ratio as against average of last few years. While running a business, especially such a complicated business, it is not possible to maintain astatic graph of profit in all the years. The earning of profit depends upon several market conditions as well as the mode and manner in which the business has been carried out and in case assessee can demonstrate the same as comparable by reasonable means, the same cannot be rejected without substantive reasons.

Further, in most EPC contracts, there are disputes at the end of the project with the principle which is settled only by arbitration and hence after the project is completed the principles do not co-operate. Every year of assessment is a separate year and has its own specific and peculiar transactions. While making assessments, additions cannot be made only on account of fall in GP without any other basis and going into the books of accounts. The same was held in the case of TOTAL INTEGRATED DESIGN (INDIA) PVT. LTD Vs ITO, WARD-25(3), NEW DELHI [2023-VIL-1019-ITAT-DEL].

Even in case of professionals, many a times recognition of income is on cash basis whereas the recognition of the expense by the clients and deduction of TDS is on due basis. For example, in case of audit fees which is generally provided at the end of the year by the company on provisional basis. But the same is recorded by the auditor in the subsequent year on receipt basis resulting in mismatch of details of TDS contained in Form 26AS. At the time of payment, the company/auditor renegotiates the provision which has been created and a lesser/more payment is made but the TDS return filed for the previous year is not revised resulting in mismatch with Form 26AS. Hence the service Industry's books cannot be rejected only on the basis of Form 26AS without going into the evidences.

Just to reiterate, we remain available over telecom or e-mail for any clarifications.

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SYNOPSIS

TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
25th March	**PMT-06**	**Feb-26**	Applicable to taxpayers under QRMP Scheme under GST For Monthly payment of Tax Liability. (Quarterly Return Monthly Payment Scheme)

INCOME TAX

NOTIFICATION

APPROVAL UNDER SECTION 35(1)(II) OF THE INCOME TAX ACT, 1961 FOR 'TEA RESEARCH ASSOCIATION' KOLKATA, WEST BENGAL

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 24/2026 dated 20.03.2026 notified that In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5D of the Income-tax Rules, 1962, the Central Government hereby approves 'Tea Research Association' (PAN: AAAAT3430E), Kolkata, West Bengal under the category of 'Research Association' for 'Scientific Research' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5D of the Income-tax Rules, 1962.

2. This Notification shall be applicable for Assessment years 2027-28 to 2031-32 subject to the following conditions:

i. 'Tea Research Association' Kolkata, West Bengal shall comply with the conditions specified in Rule 5D of the Income-tax Rules, 1962.

ii. 'Tea Research Association' Kolkata, West Bengal shall prepare statement under sub-section (1A) of section 35 of the Act for each financial year as prescribed in Form No. 10BD and deliver or cause to be delivered to the said prescribed income-tax authority or the person authorised by such authority such statement in such form, verified in such manner, setting forth such particulars on or before the 31st May, immediately following the financial year in which the donation is received, as prescribed in Rule 18AB of the Income-tax Rules, 1962.

Provided that such research association may also deliver to the prescribed authority a correction statement for rectification of any mistake or to add, delete or update the information furnished in the statement delivered under sub-section (1A) of section 35 of the Act;

iii. 'Tea Research Association' Kolkata, West Bengal shall furnish to the donor, a certificate in Form No.10BE specifying the amount of donation in such manner, containing such particulars and within such time from the date of receipt of sum, as prescribed in Rule 18AB of the Income-tax Rules, 1962.

[For further details please refer the Notification]

NOTIFICATION

APPROVAL UNDER SECTION 35(1)(II) OF THE INCOME TAX ACT, 1961 FOR 'THE AHMEDABAD UNIVERSITY' AHMEDABAD, GUJARAT

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 23/2026 dated 20.03.2026 notified that In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) (the Act) read with Rules 5C and 5E of the Income-tax Rules, 1962 (the Rules), the Central Government hereby approves 'The Ahmedabad University' (PAN: AAAJT2294D), Ahmedabad, Gujarat for 'Scientific Research' under the category of 'University, college or other institution' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.

2. This Notification shall be applicable for Assessment years 2026-27 to 2030-31 subject to the following conditions:

(i) 'The Ahmedabad University' Ahmedabad, Gujarat shall comply with the conditions specified in Rule 5E of the Income-tax Rules, 1962.

(ii) 'The Ahmedabad University' Ahmedabad, Gujarat shall prepare statement under sub-section (1A) of section 35 of the Act for each financial year as prescribed in Form No.10BD and deliver or cause to be delivered to the said prescribed income-tax authority or the person authorised by such authority such statement in such form, verified in such manner, setting forth such particulars on or before the 31st May, immediately following the financial year in which the donation is received, as prescribed in Rule 18AB of the Income-tax Rules,1962.

Provided that such university, college or other institution may also deliver to the prescribed authority a correction statement for rectification of any mistake or to add, delete or update the information furnished in the statement delivered under sub-section (1A) of section 35 of the Act;

(iii) 'The Ahmedabad University' Ahmedabad, Gujarat shall furnish to the donor, a certificate in Form No.10BE specifying the amount of donation in such manner, containing such particulars and within such time from the date of receipt of sum, as prescribed in Rule 18AB of the Income-tax Rules, 1962.

[For further details please refer the Notification]

INCOME TAX

NOTIFICATION

INCOME-TAX RULES, 2026 NOTIFIED W.E.F. 01ST APRIL 2026

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 22/2026 dated 20.03.2026 notified that in exercise of powers conferred by section 533 of the Income-tax Act, 2025 (30 of 2025), the Central Board of Direct Taxes hereby makes the following rules, namely:–

1. Short title and commencement.–
(1) These rules may be called the Income-tax Rules, 2026.
(2) They shall come into force on the 1st April, 2026.

[For further details please refer the Notification]

NOTIFICATION

APPROVAL UNDER SECTION 35(1)(II) OF THE INCOME TAX ACT, 1961 FOR G.S.L. MEDICAL COLLEGE AND GENERAL HOSPITAL UNDER THE AEGIS OF G.S.L. TRUST, RAJAHMUNDRY, ANDHRA PRADESH

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 21/2026 dated 18.03.2026 notified that In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) (the Act) read with Rules 5C and 5E of the Income-tax Rules, 1962 (the Rules), the Central Government hereby approves **G.S.L. Medical College and General Hospital under the aegis of G.S.L. TRUST' (PAN: AAATG3008N), Rajahmundry, Andhra Pradesh, for 'Scientific Research'** under the category of 'University, college or other institution' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.

2. This Notification shall be applicable for Assessment years 2026-27 to 2030-31 subject to the following conditions:

(i) **G.S.L. TRUST, Rajahmundry, Andhra Pradesh** shall comply with the conditions specified in Rule 5E of the Income-tax Rules, 1962.

(ii) **G.S.L. TRUST, Rajahmundry, Andhra Pradesh** shall prepare statement under sub-section (1A) of section 35 of the Act for each financial year as prescribed in Form No.10BD and deliver or cause to be delivered to the said prescribed income-tax authority or the person authorised by such authority such statement in such form, verified in such manner, setting forth such particulars on or before the 31st May, immediately following the financial year in which the donation is received, as prescribed in Rule 18AB of the Income-tax Rules,1962.

Provided that such university, college or other institution may also deliver to the prescribed authority a correction statement for rectification of any mistake or to add, delete or update the information furnished in the statement delivered under sub-section (1A) of section 35 of the Act;

(iii) **G.S.L. TRUST, Rajahmundry, Andhra Pradesh** shall furnish to the donor, a certificate in Form No.10BE specifying the amount of donation in such manner, containing such particulars and within such time from the date of receipt of sum, as prescribed in Rule 18AB of the Income-tax Rules, 1962.

[For further details please refer the Notification]

GST

ADVISORY

ADVISORY REGARDING CONFIRMATION OF "TAX LIABILITY BREAKUP, AS APPLICABLE" IN GSTR-3B-REG

OUR COMMENTS: GSTIN wide Advisory dated 16th March,2026 Advises regarding CONFIRMATION OF "Tax Liability Breakup, As applicable in GSTR-3B-REG ". Points given in the advisory discussed below

1. In terms of the provisions of Section 50 of the Central Goods and Services Tax (CGST) Act, 2017, interest is payable where the tax liability pertaining to a previous tax period is discharged in a subsequent tax period. Accordingly, the tab "Tax Liability Breakup, As Applicable" in Form GSTR-3B is meant to capture the tax liability relating to supplies of previous tax periods which are being reported and discharged in the current tax period.

2. From the February 2026 tax period onwards, the GST Portal auto-populates the "Tax Liability Breakup, As Applicable" in GSTR-3B on the basis of the document dates of supplies reported in GSTR-1 / GSTR-1A / IFF, where such supplies pertain to any previous tax period but the corresponding tax liability is being discharged in the current period's GSTR-3B.

3. Accordingly, from the February 2026 tax period, after offsetting the liability in GSTR-3B, taxpayers are required to click on the "Tax Liability Breakup, As Applicable" tab available on the payment page and confirm the breakup of tax liability by clicking the "SAVE" button or edit the same, if required.

4. Once the breakup of tax liability is confirmed and saved, the taxpayer will be able to proceed with filing Form GSTR-3B using EVC or DSC.

5. Feedback has been received that this confirmation should be mandatory only in cases where supplies pertaining to previous tax periods have been reported in the current tax period. However, the confirmation is presently being required in all cases, including where the liability relates only to the current tax period. The feedback is acknowledged by GSTN and the same is under resolution.

6. Meanwhile, taxpayers are requested to kindly open the "Tax Liability Breakup, As Applicable" tab on the payment page and click "SAVE" within the tab for filing during the current reform cycle. Thereafter, filing of Form GSTR-3B can be completed normally.

Taxpayers are requested to kindly follow the above interim procedure till the issue is resolved on the portal

[For further details please refer the Advisory.]

ADVISORY

ADVISORY ON THE PAYMENT OF PRE-DEPOSIT WHILE FILING OF APPEAL BEFORE FIRST APPELLATE AUTHORITY

OUR COMMENTS: GSTIN wide Advisory dated 14th March,2026 Advises" Regarding Payment of Pre-Deposit while filing of appeal before first Appellate Authority". Points given in advisory given below.

1.Sometimes taxpayers voluntarily pay some amount during the investigation stage using Form GST DRC-03. Later, when the taxpayer wants to file an appeal application against the demand order issued after the investigation, they are required to pay a pre-deposit to file the appeal. However, many taxpayers complain that the GST portal still asks them to pay the pre-deposit even when they have already paid more than the required amount through Form GST DRC-03.

2. When a demand order (for example, Form GST DRC-07) is issued to a taxpayer, a Demand ID is created in Part II of the Electronic Liability Register on the GST portal. If the taxpayer makes a payment using the "Payment towards Demand"

functionality on the portal, the amount is automatically adjusted against that Demand ID in the register. However, payments made through Form GST DRC-03 are not linked to the Demand ID and therefore do not appear as adjusted against the demand in the liability register.

3. While filing an appeal by Taxpayer, GST System auto calculates the required amount to be paid (i.e. Admitted amount + Pre-Deposit) and checks whether any amount is already paid by the taxpayer against the demand ID in the said liability register.

a. If such amount is equal to or greater than the required amount, then the portal will allow the taxpayer to file appeal without prompting for further payment. Portal will show the below message, if required amount is already paid the taxpayer.

b. If such amount is lesser than the required amount , then Portal mandates the taxpayer for the payment of Balance payable

Pre-deposit Payment made through DRC 03:

As explained earlier, any payment made through Form GST DRC-03 is not automatically recognized by the GST system against any specific Demand ID. Therefore, such payments are not considered by the system while calculating the pre-deposit amount required for filing an appeal. To ensure that the payment made through Form GST DRC-03 is counted against a particular demand order, the payment must be linked with the respective Demand ID by filing Form GST DRC-03A on the GST portal. Filing Form GST DRC-03A enables the payment made through DRC-03 to be mapped to the corresponding demand order, and the entry for the same becomes available in the Electronic Liability Register.

5. Consequently, at the time of filing an appeal, the system will recognize the payment (made through DRC 03 and adjusted using DRC 03A) and will not require the taxpayer to pay any additional amount again while calculating the mandatory pre-deposit.

Accordingly, taxpayers are advised to file Form GST DRC-03A to link payments made through Form GST DRC-03 with the relevant demand order before filing an appeal, wherever applicable. To know how to link any demand ID with a particular Form GST DRC 03, through the Form GST DRC 03A, Please refer the manual in available in GST portal.

[For further details please refer the Advisory.]

FEMA

CASE LAW

RAJ SOLVEX PVT. LTD. AND OTHERS VERSUS SPECIAL DIRECTOR, ENFORCMENT DIRECTORTE: DELHI HIGH COURT

OUR COMMENTS: In the instant case The High Court set aside the Appellate Tribunal's dismissal of the appeal based on limitation and remanded the matter for consideration of the condonation of delay application on merit. The Tribunal was directed to decide the appeals on merit if the delay is condoned. The parties were scheduled to appear before the Tribunal on 30.01.2014 for further proceedings. It has been held that the aforesaid Section prescribes a period of 60 days from the communication of the decision of the Appellate Tribunal for filing an appeal to this Court, but this Court can condone the delay in filing an appeal for a further period not exceeding 60 days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the prescribed period - if an appeal preferred by the appellants before the Tribunal, it was required to be dealt with under Section 19 of the FEMA and, therefore, the Appellate Tribunal could entertain the appeals, even after the expiry of 45 days from the receipt of the order of the adjudicating authority if it was satisfied that there was sufficient cause for not filing the appeal within the aforesaid 45 days' period. There is no upper cap on the delay which could be condoned by the Appellate Tribunal, in the event of its being satisfied that there was sufficient cause for not filing the appeal within the prescribed period.

It can hardly be disputed that the Tribunal ought to have considered the application of the appellants for condonation of delay in filing the appeals on merits instead of dismissing them on the ground that the delay beyond 45 days from the prescribed period could not be condoned by it - impugned order dated 5.2.2007 passed by the Appellate Tribunal is hereby set aside and the matter is remanded back to the Tribunal for deciding the application for condonation of delay on merit and in case the delay in filing the appeals is condoned, the said Tribunal shall also decide the appeals on merit - Decided in favour of assessee.

[For further details please refer the Case Law.]

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 27/2026-Customs(N.T) dated 19.03.2026 Notified that In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1112 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1132(i.e., no change)
3	1511 90 90	Others – Palm Oil	1122(i.e., no change)
4	1511 10 00	Crude Palmolein	1138(i.e., no change)
5	1511 90 20	RBD Palmolein	1141(i.e., no change)
6	1511 90 90	Others – Palmolein	1140(i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1183(i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	7404(i.e., no change)

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 194 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	1568 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 195 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	2820 per kilogram (i.e., no change)
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	2820 per kilogram (i.e., no change)
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other	1568 per 10 grams

		than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	7020 (i.e., no change)"

2. This notification shall come into force with effect from the 20th day of March, 2026.

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 21 /2022-CUSTOMS (N.T.), DATED THE 31ST MARCH, 2022 - CHANGE IN JURISDICTION / AREA OF THE OFFICER

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 26/2026 Customs(N.T) dated 16.03.2026 Notified that In exercise of the powers conferred by sub-section (1) of section 4 read with section 3 and sub-sections (1), (4) and (5) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21 /2022-Customs (N.T.), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 1537 (E), dated the 31st March, 2022, namely:-

In the said notification, in the TABLE, for serial number 26 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)
"26.	Principal Commissioner of Customs, Vishakhapatnam.	(i) Port of Vishakhapatnam, Gangavaram Port, Visakhapatnam International Airport, Container Freight Station at Bayyavaram Village, Kasimkota Mandal, Vishakhapatnam District, Vishakhapatnam, Special Economic Zone and areas under the Greater Vishakhapatnam Municipal Corporation of Vishakhapatnam in the state of Andhra Pradesh; (ii) All Inland Container Depots, Airports, Export Oriented Units, Special Economic Zones, and warehouses in the districts of Anakapalli, Alluri Sitharama Raju, Vishakhapatnam, Vizianagaram, Parvathipuram Manyam and Srikakulam; (iii) Continental Shelf and Exclusive Economic Zone of India facing the baseline in the State of Andhra Pradesh to which the Customs Act, 1962 has been extended *vide* Ministry of External Affairs' notification number S.O.189(E), dated the 7th February, 2002."

2. This notification shall come into force on the date of its publication in the Official Gazette.

[For further details please refer the Notification.]

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 25/2026-Customs (N.T) dated 13.03.2026 Notified that In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1112
2	1511 90 10	RBD Palm Oil	1132
3	1511 90 90	Others – Palm Oil	1122
4	1511 10 00	Crude Palmolein	1138
5	1511 90 20	RBD Palmolein	1141
6	1511 90 90	Others – Palmolein	1140
7	1507 10 00	Crude Soya bean Oil	1183
8	7404 00 22	Brass Scrap (all grades)	7404

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 194 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	1652 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 195 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	2820 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	2820 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	1652 per 10 grams

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value

			(US $ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	7020 (i.e., no change)”

2. This notification shall come into force with effect from the 14th day of March, 2026.

[For further details please refer the Notification.]

INSTRUCTION

DUTY DRAWBACK ON THE EXPORT OF UNLOCKED MOBILE HANDSETS BY MERCHANT EXPORTERS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Instruction No. 02/2026-Customs dated 19.03.2026 Notified that Your attention is invited towards the Delhi High Court Order No WP (C) 9461/2023 dated 13.02.2025 =2025 (2) TMI 596 - DELHI HIGH COURT on the above mentioned subject which has been upheld by Hon’ble Supreme Court order dated 18.07.2025 in SLP Diary No. 30758/2025 = 2025 (7) TMI 1903 - SC Order. Further, review petition in the matter has also been dismissed by the apex court vide Order dated 29.01.2025 in review petition (Civil) Diary No. 69677/2025.

[For further details please refer the Instruction.]

CIRCULAR

RETURN OF EXPORT CARGO FROM INTERNATIONAL WATERS DUE TO CLOSURE OF THE STRAIT OF HORMUZ - SECTION 143AA OF THE CUSTOMS ACT, 1962

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Circular No. 12/2026 dated 17.03.2026 Clarified that Kind reference is invited to Circular No.09/2026-Customs dated 08.03.2026 issued by the Board in the context of disruption in maritime routes due to the closure of the Strait of Hormuz and the consequential return of export cargo from international waters to Indian ports. Representations have been received from field formations regarding the procedure for transhipments and Back to Town (BTT) to be followed in all such cases where the vessel has landed at an Indian port which is different from the original port of departure. Clarification has also been sought regarding the procedures to be followed in case of International Transhipment to be followed at Indian port for such affected consignments.

2. The matter has been examined by the Board. Accordingly, Board in exercise of the powers conferred under Section 143AA of the Customs Act, 1962, prescribes the following procedures in order to facilitate trade and ensure expeditious handling of such cargo, where export cargo is brought back to Indian ports due to the closure of the Strait of Hormuz or similar disruptions. The following procedures are to be followed in case where the vessel has landed at an Indian port other than the original port of departure :-

(a) Vessel departed from any Indian port and landed at a different Indian port :-

i. The Shipping Line or its authorised agent shall file the Sea Arrival Manifest (SAM) at the port of landing accordance with the provisions of the Customs Act, 1962. DG System shall provide dummy port code for the vessels returning to India with/without callling on any foreign port.

ii. The containers discharged at the port of landing shall be verified by the proper officer with reference to the SAM and other available documents.

iii. During such verification, the integrity of container seals shall be checked and matched with the seal details declared in the export documents. If the seal is found tampered or not intact, the container(s) shall be subjected to 100% examination at the port of landing.

iv. On request of the exporter, the Customs formation at the port of landing shall communicate with the Customs formation at the port of export to verify whether any export incentives such as IGST refund, drawback or other benefits have been disbursed and also to cancel the Shipping Bill and Let Export Order (LEO).

v. The port of export shall also take necessary steps to ensure reversal or recovery of export incentives, if the same have already been disbursed.

vi. The Customs formation at the port of export shall initiate action for cancellation of the Shipping Bill and Let Export Order (LEO) in the ICES system.

vii. Upon completion of the above verification and confirmation from the port of export, the proper officer at the port where the containers are presently located may permit Back to Town (BTT) facility, subject to compliance with applicable documentation and procedures.

viii. A new option will be provided by DG System to cancel such Shipping Bills post EGM in ICES system, wherever applicable. The entry of Shipping Bill in new facility for cancellation post

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EGM will also ensure that export incentives are not disbursed in cases where such benefits have not yet been granted.

ix. Details of such cancelled Shipping Bills shall be shared with RBI, DGFT and other concerned agencies by ICEGATE.

x. Till the new system as mentioned above is developed, the field formations(Port of Export) shall maintain all the records manually and shall enter the details in system, once its operationalised.

(b) International transshipment

i. Reference is invited to CBIC Circular No. 14/2007-Cus dated 16th March 2007 regarding the international transshipment of LCL cargo at specific Indian port i.e Cochin, Chennai, Tuticorin and Nava Sheva. It has been decided to permit the international transhipment of LCL cargo from all the notified ports and International Airports till 31 March 2026 subject to the procedure mentioned in the said Circular.

ii. The Pr. Chief Commissioner/ Chief Commissioner of the respective zone may decide to extend this facility of the international transhipment based on the availability of sufficient safe and secure storage space for the EXIM cargo, availability of adequate infrastructure including cargo handling equipment and other logistic requirement.

(c) Liquid bulk/break bulk cargo

i. In case of vessels carrying liquid bulk/break bulk cargo, destined for foreign ports are compelled to divert to an Indian port due to maritime security concerns, disruption of international shipping routes, or other logistical exigencies, the jurisdictional Principal Commissioner/Commissioner of Customs may permit temporary unloading and storage of such cargo within a Customs area and Customs approved bonded warehouses or bonded tank facilities, for the limited purpose of onward international transshipment or re-export.

ii. Such permission may be granted on a case-to-case basis subject to Customs supervision during discharge, ullage survey and quantity determination, storage under the custody of an approved custodian under Section 45 of the Customs Act, 1962, maintenance of proper inventory records, execution of suitable bond or undertaking, testing of the cargo and ensuring that the cargo remains under Customs control at all times and is not cleared for home consumption or diverted into the Domestic Tariff Area.

3. The above relaxation, the relaxation provided under Circular No 09/2026-Customs dated 08th March, 2026 and Circular 10/2026-Customs dated 10th March, 2026 shall remain in force till 31st March, 2026.

4. Difficulties, if any, in implementation of this circular may be brought to the notice of the Board.

[For further details please refer the Circular.]

PUBLIC NOTICE

PROCEDURE FOR HANDLING OF EXPORT CARGO FOR WHICH EGM/SDM HAS BEEN FILED RETURNING TO NHAVA SHEVA/JAWAHARLAL NEHRU PORT IN THE WAKE OF CLOSURE OF THE STRAIT OF HORMUZ DUE TO GEOPOLITICAL SITUATIONS IN THE MIDDLE EAST

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 36/2026 dated 16.03.2026 Notified that Reference is invited to the following Circulars:

a) CBIC Circular No. 09/2026-Customs dated 08.03.2026.

b) CBIC Circular No. 10/2026-Customs dated 10.03.2026.

2. In view of the closure of the Strait of Hormuz due to the prevailing geopolitical situation in the Middle East, export cargo is returning to Nhava Sheva/Jawaharlal Nehru Port. Accordingly, the following procedure is prescribed for handling such cargo in cases where EGM/SDM has already been filed.

I. FCL cases where exporter intends BTT of cargo from the Terminal Exit Gate, where LEO is from CPP/CFS of JNCH (INNSA1):

a. The Exporter/Customs Broker shall file an application to the respective AC/DC, CPP/CFS, as the case may be, from where LEO was obtained, in the following format:

Sr. No.	S.B. No. & date	Name of the Exporter	IEC	DBK amount	RODTEP /ROSCTL amount	IGST amount	Relevant GST Commissionerate	Container No.	Seal No.

b. The application shall be accompanied by the following enclosures:

i. Online/Manual Challan for return of Drawback (DBK).

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ii. Online/Manual Challan for return of RODTEP/ROSCTL or endorsement from Licence Section that the RoDTEP/RoSCTL scrip has been suspended/cancelled.

iii. In case of export on payment of IGST, an online/manual challan evidencing payment of IGST on GST portal.

iv. In case of export under LUT, a dated acknowledgement /sent email copy regarding intimation of BTT to the respective GST Commissionerate undertaking to get the IGST reconciled on return of goods to the exporter's factory/premises.

c. The AC/DC, CPP/CFS, after examining the BTT application, shall issue a conditional BTT letter. A copy of the same shall be sent to Superintendent/PG-TECH through e-Office receipt and another copy shall be handed over to the Exporter/Customs Broker.

d. The Superintendent/PG-Tech shall send a copy of the movement order of the said container through email to the respective terminal. A copy of the same shall also be handed over to the exporter/Customs Broker.

e. Once the container reaches the Terminal Exit Gate, the Gate/Preventive Officer (PO) shall verify the intactness of the seal and upon satisfying the seal intactness, shall release the container for BTT by making an endorsement to that effect on the BTT application.

f. If the seal is found tampered, the container shall be moved to the respective CFS/CPP under Preventive escort for 100% examination after affixing Customs Bottle seal.

g. The Terminal Exit Gate/PO shall maintain a record of such movement in the following format and the same shall be communicated to Superintendent/PG- Tech on a weekly basis:

S. No.	Vessel Name	Voyage No.	Shipping Bill No.	Shipping Bill Date	Container No.	Seal No.	Terminal	Date & Time of Gate out	
								For BTT	For CPP/ CFS name

h. The Superintendent/PG-TECH shall forward the BTT details of the said container to the AC/DC, CPP/CFS within 24 hours of the receipt of record maintained at Terminal Gate.

i. Based on details received from Superintendent/PG-TECH, cancellation of LEO and Shipping Bill in such cases shall be carried out by the concerned AC/DC, CPP/CFS [at present, manually], as and when the menu for post EGM cancellation of Shipping Bills is made available by the DG Systems. Thereafter, the conditional BTT shall be treated as final.

II. Cases where all or some exporters intend BTT of their LCL cargo, where LEO is from JNCH (INNSA1):

a. The procedure mentioned in Para I shall be followed except that the application in Para I (a) above can be made by the console agent also after ensuring that the exporters have complied with the requirements mentioned in Para I(b) above.

b. The release of the container from the Terminal Gate shall not be permitted for BTT directly.

c. In such cases, the container shall invariably be sent to the respective CFS from where LEO was granted.

d. Upon receipt of such container in the CFS, the BTT procedure shall be followed by the AC/DC of the respective CFS.

e. AC/DC, CFS shall allow BTT of cargo of such exporters by cancellation of LEO and Shipping Bill [at present, manually], as and when the menu for post EGM cancellation of Shipping Bills is made available by the DG Systems.

III. FCL cases where exporter intends BTT of cargo from the Terminal Exit Gate, where LEO is from a Customs Station other than JNCH (INNSA1):

a. Upon receipt of BTT NOC from the respective Customs Station through email at pso-inch@gov.in, containing IEC, Name of Exporter, Container Number, Seal Number, Shipping Bill Number and Date, the Superintendent/PG-Tech shall send a copy of the movement order of the said container through email to the respective terminal. A copy of the same shall also be handed over to the exporter/Customs Broker.

b. If the seal is found intact, the Gate PO shall permit release of the container as per the conditions prescribed in the BTT NOC and inform the Superintendent/PG-Tech accordingly.

c. Upon completion of BTT of the container, the Superintendent/PG-Tech shall intimate the same to the respective Customs Station.

d. If the seal is found tampered, the Gate PO of the terminal concerned shall report the same to the Superintendent/PG-Tech, who shall ensure that the said container is sealed with another Customs Bottle Seal and forwarded to the Customs Station where LEO was granted for further action.

IV. FCL cases where exporter intends BTT of cargo from a Customs Station other than JNCH (INNSA1), where LEO is granted by JNCH (INNSA1):

a. The Exporter/Customs Broker shall file an application to the respective AC/DC, CPP/CFS, as the case may be, from where LEO was obtained, in the following format:

Sr. No.	S.B No. & date	Name of the Exporter	IEC	DBK amount	RoDTEP/RoSCTL amount	IGST amount	Relevant GST Commissionerate	Container No.	Seal No.	Customs Station from where BTT is required

b. The application shall be accompanied by the following enclosures:

i. Online/Manual Challan for return of Drawback (DBK).

ii. Online/Manual Challan for return of RoDTEP/ROSCTL or endorsement from Licence Section that the RoDTEP/ROSCTL scrip has been suspended/cancelled.

iii. In case of export on payment of IGST, an online/manual challan evidencing payment of IGST on GST portal.

iv. In case of export under LUT, a dated acknowledgement/sent email copy regarding intimation of BTT to the respective GST Commissionerate undertaking to get the IGST reconciled on return of goods to the exporter's factory/premises.

c. Upon receipt of the application complete in all respects, AC/DC, CPP/CFS shall grant NOC for BTT of cargo directly from such Customs Station by cancellation of LEO and Shipping Bill [at present, manually], as and when the menu for post EGM cancellation of Shipping Bills is made available by the DG Systems.

d. Upon receipt of BTT NOC from JNCH [INSAA1], the AC/DC Export in-charge at such Customs Station shall allow BTT if the seal is found intact and intimate the same to the AC/DC concerned of JNCH [INSSA1] who has granted BTT NOC.

e. If the seal is found tampered, the Customs Station shall ensure that the said container is sealed with another Customs Bottle Seal and forwarded to the JNCH [INSAA1] for further action and intimate the same to the AC/DC concerned of JNCH [INSSA1] who has granted BTT NOC.

3. This Public Notice shall come into force with immediate effect and shall remain valid until further orders or until the normalization of shipping operations in the affected region.

4. The contents of this Public Notice shall operate as a Standing Order insofar as officers and staff of JNCH are concerned.

5. Difficulty, if any, in implementation of this Public Notice may be brought to the notice of the undersigned at commr-ns2@gov.in and/or apmainexp@jawaharcustoms.gov.in.

[For further details please refer the Public Notice.]

CIRCULAR

FACILITATION IN IMPORT OF PET DOGS AND PET CATS ALONG WITH STRANDED INDIANS IN WAR-HIT MIDDLE EAST COUNTRIES

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Circular No No. 11/2026 dated 16.03.2026 Notified that attention is invited to the Ministry of Fisheries, Animal Husbandry & Dairying, Department of Animal Husbandry & Dairying (DAHD) Office Memorandum dated 12.03.2026, issued from File No. L- 110102(1)/222/2021- trade (E-20510), on the above cited subject (Copy enclosed).

2. The DAHD has informed that considering the unique and extraordinary situations in war-hit Middle East countries wherein pre-export requisite formalities to export of pets into India may not be fulfilled, the import of pet dogs and / or pet cats along with stranded Indians, is being facilitated as one time relaxation measure. The Relevant portion of the O.M. is reproduced for ease of reference:

(1). Pre - Import conditions:

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(i). The declaration of the owner that the pet dogs and / or pet cats is residing with him / her at least for the past one month.

(ii). The owner should produce the pet vaccination certificate / pet book / pet passport indicating the history of the vaccination. The requisite vaccinations due / delayed shall also be considered.

(iii). In case the pet dog and / or pet cat is lifted from nearby neighboring countries, then the owners are advised to get the pet animals checked from the veterinary authorities of respective country, in case available at airport or nearby.

(2). Post- Import conditions:

(i). The pet dog and / or pet cat which are being imported with proper official veterinary health certificate with vaccination details issued by nearby neighbouring countries shall be given final Animal quarantine and certification Services (AOCS) clearance from the airport, after examination of documents and clinical examination by AQCS.

(ii). The pet dog and / or pet cat which are being imported with proper updated vaccination certificate shall be given final Animal Quarantine and Certification Services (AQCS) clearance from the airport, after examination of documents and clinical examination by AQCS.

(iii). The pet dog and / or pet cat which are being imported with vaccination certificate / pet book / passport and the last vaccination is not completed and is due / delayed by 15 days, or the pet dog and / or pet cat which are being imported without any veterinary health certificate or vaccination certificate, shall be vaccinated for rabies (cost to be borne by the owners as per actual) at the port of entry and be given final Animal Quarantine and Certification Services (AQCS) clearance from the airport, after examination of documents and clinical examination by AQCS.

(3) Cost of quarantine:

In case of any abnormal findings during clinical examination by AQCS, the pet to be quarantined at concerned AQCS and all the expenditures towards post-import quarantine of pet dog and/or pet cat including quarantine charges, vaccinations, medications etc. shall be borne by the owners as per actual /prevailing applicable charges by AQCS at minimal.

3. Further, the OM has mentioned that this facilitation will not be considered and quoted as a precedent in future as this circular is issued for facilitating entry of pet dogs and/or pet cats belonging to stranded Indian nationals from the war zone by the Government of India. It is also mentioned that for applicable requirements of other Departments or agencies such as DGFT, Customs etc for import of pet dogs and/or pet cats into India, the concerned Department or agency may consider to take appropriate action in this regard.

4. The above facilitation measure by DAHD may be brought to the notice of the trade / airlines / carriers by issuing suitable Trade / Public Notices. Suitable Standing order / instructions may be issued for the guidance of the field officers.

5. Difficulties faced, if any, may be brought to the notice of the Board immediately.

[For further details please refer the Circular.]

TRADE ADVISORY

IMPLEMENTATION OF WAIVER OF STORAGE/DWELL TIME CHARGES AND REEFER PLUG-IN CHARGES FOR MIDDLE EAST BOUND EXPORT LADEN CONTAINERS STRANDED IN PORT AREA DUE TO GEO-POLITICAL DISTURBANCES IN MIDDLE EAST

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Trade advisory dated 13.03.2026 advises that Kind attention of all stakeholders is invited to the directives issued by the Ministry of Ports, Shipping and Waterways, Government of India, dated 06.03.2026, regarding the Standard Operating Procedure (SOP) for Major Ports to mitigate the impact of geo-political disturbances, and to the Trade Notice dated 10.03.2026 issued by Jawaharlal Nehru Port Authority (JNPA) providing relief measures for exporters, including waiver of ground rent and reefer plug-in charges for Middle East–bound export laden containers stranded within the port area due to the prevailing geo-political disturbances.

2. Details of Waivers Granted by Port Authority:

JNPA has issued a Trade Notice providing the following relief measures:

a. 100% waiver on ground rent/dwell time charges up to 15 days (from 0000 hours on 28.02.2026 till 2400 hours on 14.03.2026) for those Middle East bound export laden containers, which are affected by the geo-political disturbances; and are lying inside the terminal from 28th February 2026 or those which had gated in till 0700 hours on 08.03.2026 only.

b. 80% waiver on the reefer plugin charges for 15 days (from 0000 hours on 28.02.2026 up to 2400 hours on 14.03.2026) for those Middle East bound export laden containers, which are affected by the geo-political disturbances; and are lying inside the terminal from 28th February 2026 or those which had gated in till 0700 hours on 08.03.2026 only.

Further, JNPA has instructed Shipping Lines and other stakeholders to ensure that the above benefits are passed on to the end customers/exporters.

3. In view of the above-mentioned Trade Advisory issued by JNPA, all Shipping Lines and Non-Vessel Owning Common Carriers (NVOCCs) are hereby directed to ensure that the above benefits are duly passed on to the actual exporters without any deviation.

4. Any difficulty encountered in the implementation of this Trade Advisory may be brought to the notice of the Assistant Commissioner, SCMTR Cell, for prompt resolution.

[For further details please refer the Trade Advisory.]

PUBLIC NOTICE

PROCEDURE FOR HANDLING OF EXPORT CARGO RETURNING TO INDIAN PORTS DUE TO CLOSURE OF THE STRAIT OF HORMUZ- CHENNAI

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 17/2026 dated 13.03.2026 Notified Procedure for handling of Export Cargo returning to Indian Ports due to closure of the Strait of Hormuz

1. Background

The attention of all Exporters, Customs Brokers, Shipping Lines, Terminal Operators, and other stakeholders is invited to CBIC Circular No. 09/2026-Customs dated 08.03.2026, issued by the Board in exercise of powers conferred under Section 143AA of the Customs Act, 1962. Ongoing war conditions in the Middle East have led to the closure of the Strait of Hormuz and the consequent disruption in maritime routes, suspension of bookings by major shipping lines, and closure of key ports in the Gulf region. Consequently, a large volume of export shipments destined for these regions is unable to reach their destination ports and are returning to Indian ports.

2. Simplified Procedures for Returning Cargo - Board's Prescriptions

The Board has prescribed simplified procedures for expeditious handling of such returning cargo. In all such cases, the vessel shall be permitted to berth only at the same Indian port from which it departed, except in the case of transshipment. The procedures to be followed in different situations, as prescribed by the Board, are as under:

(a) Cargo loaded on vessel and vessel is within Indian territorial waters and EGM or SDM not filed:

(i) The Master of the vessel/Captain shall submit an undertaking stating that the vessel has not crossed the territorial waters of India. In such cases, the vessel may be permitted to berth at the Indian port without filing a Sea Arrival Manifest (SAM), where the vessel had earlier departed from an Indian port and has not called at any foreign port.

(ii) The containers may be offloaded at the port terminal without filing a Bill of Entry, subject to verification of the related shipping documents.

(iii) The container particulars shall be verified with the corresponding Shipping Bills. During such verification, the integrity of container seals shall also be checked and matched with the seal details declared in the Shipping Bills. If the seal is found tampered or not intact, the container shall be subjected to 100% examination.

(iv) The proper officer shall ensure that the Shipping Bills and Let Export Order (LEO) are cancelled.

(v) Where requested by the exporter, Back to Town facility may be permitted by the proper officer.

(b) Cargo loaded on vessel and vessel is within Indian territorial waters and EGM or SDM filed, OR vessel is beyond Indian territorial waters and is in international waters and returning without calling any foreign port:

(i) The Master of the vessel/Captain shall submit an undertaking stating that the vessel has not crossed territorial waters of India, or has returned without calling any foreign port if it has crossed the territorial waters of India. In such cases, the vessel may be permitted to berth at the Indian port without filing a SAM, where the vessel had earlier departed from an Indian port and has not called at any foreign port.

(ii) The containers may be offloaded at the port terminal without filing a Bill of Entry, subject to verification of SDM and related shipping documents.

(iii) The container particulars shall be verified with the corresponding Shipping Bills. During such verification, the integrity of container seals shall also be checked and matched with the seal details declared in the Shipping Bills. If the seal is found tampered or not intact, the container shall be subjected to 100% examination.

(iv) A new option will be provided by DG Systems to cancel such Shipping Bills post-EGM in ICES, wherever applicable. The entry of Shipping Bills in the new facility for cancellation post-EGM will also ensure that export incentives are not disbursed in cases where such benefits have not yet been granted.

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(v) Details of such cancelled Shipping Bills shall be shared with RBI, DGFT, and other concerned agencies by ICEGATE.

(vi) Till the new system mentioned above is operationalised, field formations shall maintain all records manually and shall enter the details in the system once it is operationalised.

(c) Vessel is beyond Indian territorial waters and is in international waters, and returning to India after calling any foreign port without discharge of any container:

(i) Such consignments shall be treated as exported out of India.

(ii) SAM shall be filed by the Shipping Line or the authorised representative.

(iii) The procedures mentioned at sub-paras (ii) to (vi) of Para 2(b) above shall be followed in these cases.

3. Recovery of Export Incentives

The EDC Section, IGST Refund Section and Drawback Section of Chennai IV (Export) Commissionerate shall initiate required recovery process or ensure manual recovery of all export incentives, including IGST, Drawback, etc., wherever already disbursed, before cancellation of LEO. Transshipment of cargo shall be dealt with as per existing provisions.

4. Local Procedure for Implementation - Inter-Commissionerate Coordination

The local procedure to be followed for implementation of the above, given that terminal and port operations fall under the jurisdiction of Chennai III (Preventive) Commissionerate while export-related functions including EDC Section vest with this Commissionerate, is prescribed as under:

(a) Submission of Request by Trade

The Exporter or Customs Broker shall submit a request letter along with all requisite documents, including the relevant shipping documents and details (Shipping Bill Number & date, Port Code, Gate Way Port Code, Container Number, Seal Number etc.,) to the Preventive Section under Chennai III (Preventive) Commissionerate.

(b) Seal Verification

The Preventive Section shall examine the documents submitted and follow the procedure applicable to the situation as set out in Para 2 above. A Preventive Officer shall be deputed by the Preventive Section for verification of the seals on the returned containers.

(c) Where the integrity of the container seal is found to be intact and matches with the seal details declared in the Shipping Bill:

(i) The Preventive Section shall forward the seal verification report through e-Office through proper channel to the AC/DC, EDC Section, Chennai IV (Export) Commissionerate, for processing the cancellation of the Shipping Bill and LEO.

(ii) On receipt of the file, the EDC Section shall forward e-file to the Drawback Section and IGST Refund Section of Chennai IV (Export) Commissionerate about the case, so that recovery of export incentives including Drawback and IGST refund if any, wherever already disbursed, may be effected before further action and revert the file back to EDC Section.

(iii) After confirming recovery of all export incentives, the EDC Section shall proceed to cancel the Shipping Bill and LEO, as follows:

-- In cases falling under Para 2(a) above (EGM/SDM not filed): The EDC Section shall cancel the Shipping Bill and LEO through the existing facility in ICES.

- In cases falling under Para 2(b) and 2(c) above (EGM/SDM filed or vessel beyond territorial waters): Since cancellation of Shipping Bills post-EGM requires a new system option to be provided by DG Systems, the EDC Section shall, till such time as the new facility is operationalised, maintain all records manually in a dedicated register. Once the new system facility is made available by DG Systems, the EDC Section shall enter the details of all such cases in the system and effect cancellation of the Shipping Bills post-EGM therein. In the interim, Shipping Bill &LEO cancellation shall also be recorded manually.

(iv) After cancellation of the Shipping Bill and LEO, the EDC Section shall issue a letter to the concerned Exporter/Customs Broker with a copy marked to AC/DC (Preventive), Chennai III (Preventive) Commissionerate and shall forward the file back to the concerned AC/DC (Preventive), Chennai III (Preventive) Commissionerate, for release of the container to 'Back to Town'.

(d) Where the container seal is found to be tampered or not intact:

(i) The Preventive Section shall forward the seal verification report through e- Office to the AC/DC in-charge of CFS under Chennai IV (Export) Commissionerate linked to the respective port - viz. Ennore, MIDPL, and O-Yard CFS - AC/DC(Preventive) shall issue Communication to Terminal/Custodian to move such containers for 100% examination.

(ii) If the examination findings are in order and consistent with the Shipping Bill, the file shall be forwarded by AC/DC in charge of the CFS to the AC/DC of EDC Section, who shall follow the procedure described at Para 4(c)(ii) to 4(c)(iv) above.

(iii) If the examination reveals any discrepancy, the outcome shall be put up to ADC (Docks), for referring the matter to DIU/SIIB, for further investigation as deemed fit.

(e) Maintenance of Registers

Separate registers shall be maintained to record all such requests and process completion-date/time by Customs at each Terminal, CFS/Port Examination Area, EDC Section, and Drawback/IGST Refund Section with all steps in the process duly recorded therein, on daily basis, for future reference and for data entry into the system once DG Systems operationalises the new facility.

(f) Transhipped cargo originating from other Customs formations (Ports/SEZs/ICDs):

On receiving a No Objection Certificate (NOC) from the originating Customs Formation, the Preventive Section will have the seal verified and will allow the movement of the container to the originating Customs Formation so that they can cancel the LEO after receiving the container.

However, in case the seal is found broken, Preventive Section will arrange to seal the container with a fresh Customs OTL and communicate the same to the concerned Customs Formation for information and necessary action.

5. Procedure for Stranded Export Containers at Ports/Terminals and CFSs

Representations have been received from the Chennai Customs Brokers' Association (CCBA) regarding export cargo/containers destined for Gulf countries that are presently lying at Ports/Terminals or CFSs under the Chennai Customs Zone, after obtaining LEO, but where EGM has not yet been filed. Since EGM has not been filed in these cases, export incentives would not have been disbursed and no recovery is therefore required. If in case, EGM is filed, the procedure explained in previous para regarding the verification and recovery processes has to be done invariably by the respective sections. With a view to mitigating the hardship faced by the trade and preventing congestion at port terminals and CFSs, the following simplified procedure is prescribed for Back to Town (BTT) movement of such stranded export containers:

(a) Containers Lying at Ports/Terminals

i. The Exporter or Customs Broker shall submit a request for BTT - along with all relevant documents viz. Shipping Bill number and date, Port Code, Gateway Port Code, Container Number, Seal Number, and other related shipping documents - to the Preventive Section.

ii. On receipt of the request, the Preventive Section will depute a Preventive Officer to have the seal verified.

iii. If the seal is found intact and matching, the Preventive Section will forward the seal verification report through e-Office with all relevant details to AC/DC, EDC Section through proper channel for cancellation of the Shipping Bill and LEO.

iv. On receipt of the file, the EDC Section shall cancel the Shipping Bill and LEO through the existing facility in ICES and issue a communication to the concerned Exporter/Customs Broker - with a copy to the AC/DC (Preventive)- and forward the file to the AC/DC (Preventive) for release of the container to 'Back to Town'.

v. If the seal is found tampered or not intact, Preventive Section shall record the findings and forward the e-Office file to the concerned AC/DC (Preventive), who shall direct the Terminal/Custodian to move the container to CFS under Chennai IV (Export) Commissionerate linked to the respective port - viz. Ennore, MIDPL, and O-Yard CFS -for 100% examination by the Shed Officers of Chennai IV (Export) Commissionerate, and shall forward the e-Office file to the AC/DC, CFS. If the examination findings are in order, the file shall be forwarded by AC/DC, CFS to the EDC Section for cancellation of the Shipping Bill and LEO as described at sub-para (v) above. EDC Section will then communicate the same to Preventive Section for releasing the container. If any discrepancy is found, the matter shall be referred to DIU/SIIB for further investigation as deemed fit.

(b) Containers/consignments lying at CFSs/ DPE TVT:

In respect of export containers/consignments lying at CFSs or DPE TVT, the existing practice of permitting Shut Out shall continue, subject to the following conditions being satisfied: (i) the cargo is still physically lying in the CFS/DPE TVT; (ii) no adverse findings have been noted during inspection; (iii) the cargo is not detained by any investigating agency; and (iv) the LEO/Shipping Bill has been cancelled in ICES.

(d) Transshipped cargo originating from other Customs formations (Ports/SEZs/ICDs) currently lying in CFS:

In respect of transshipped cargo originating from other Customs formations (Ports/SEZs/ICDs) currently lying at CFSs, the existing practice of permitting Shut Out shall continue, subject to the following conditions: (i) a No Objection Certificate (NOC) has been provided by the originating Customs formation; (ii) the cargo is still physically lying in the CFS; (iii) no adverse findings have been noted during inspection; and (iv) the cargo is not detained by any investigating agency.

(e) Transshipped cargo originating from other Customs formations (Ports/SEZs/ICDs) currently lying Port/Terminal:

On receiving a No Objection Certificate (NOC) from the originating Customs Formation, the Preventive Section will have the seal verified and will allow the movement of the container to the originating Customs Formation so that they can cancel the LEO after receiving the container.

However, in case the seal is found broken, Preventive Section will arrange to seal the container with a fresh Customs OTL and communicate the same to the concerned Customs Formation for information and necessary action.

(f) Waiver of BTT-Related Fees and Penalties

In view of the prevailing exceptional circumstances, BTT-related fees and penalties leviable under the Customs Act, 1962 or the regulations thereunder, for these specific shipments, shall be waived in line with the Public Notice No. 31/2026 dated 06.03.2026 issued by Commissioner of Customs NS-II JNCH, Nhava Sheva.

(g) Priority Processing

All such requests shall be dealt with on priority so as to minimise congestion, demurrage, and operational difficulties for the trade.

6. Directions to Officers - Standing Order

This Public Notice shall also serve as a Standing Order for all officers of Chennai IV (Export) Commissionerate and officers of Chennai III (Preventive) Commissionerate posted at Terminals and Ports. All such officers are hereby directed to follow the procedures prescribed herein strictly and without deviation.

7. Validity Period

The above relaxation shall remain in force for 15 days from the date of issuance of CBIC Circular No. 09/2026-Customs dated 08.03.2026, i.e., up to and including 22.03.2026.

8. Compliance and Feedback

All concerned stakeholders are requested to ensure strict compliance with the procedures prescribed above. Difficulties, if any, in implementation may be brought to the notice of the Commissioner of Customs, Chennai IV (Export) Commissionerate, by email at commr4- cuschn@gov.in.

9. This Public Notice shall come into effect from the date of its issue.

[For further details please refer the Public Notice.]

PUBLIC NOTICE

HANDLING OF EXPORT CARGO RETURNED TO INDIAN PORTS DUE TO CLOSURE OF THE STRAIT OF HORMUZ - SECTION 143AA OF THE CUSTOMS ACT, 1962

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 06/2026 dated 10.03.2026 Notified that Attention of all Importers, Exporters, Customs Brokers, Shipping Lines, Vessel Operators, Freight Forwarders and other stakeholders is invited to Circular No. 09/2026-Customs dated 08.03.2026 issued by CBIC on the above subject.

2. Representations have been received from field formations indicating that, due to the closure of the Strait of Hormuz and the consequent disruption in maritime routes, certain vessels carrying export cargo from India are unable to reach their destination ports and are returning to Indian ports. It has been requested to prescribe a simplified procedure for handling of such cargo.

3. The matter has been examined by the Board. It has been noted that the present circumstances constitute an exceptional situation affecting international shipping routes and export logistics. Accordingly, the Board in exercise of powers conferred under Section 143AA of the Customs Act, 1962, has prescribed procedures to facilitate trade and ensure expeditious handling of such cargo where export cargo is brought back to Indian ports due to the closure of the Strait of Hormuz or similar disruptions.

4. In all such cases, the vessel shall be permitted to berth only at the same Indian port from which it had departed, except in cases of transhipment. The procedures to be followed in different situations are reproduced below:

(a) Cargo loaded on vessel and vessel is within Indian territorial waters and EGM or SDM not filed

(i) The master of the vessel/Captain shall submit an undertaking stating that the vessel has not crossed territorial waters of India. In such cases, the vessel may be permitted to berth at the Indian port without filing Sea Arrival Manifest (SAM) where the vessel had earlier departed from an Indian port and has not called at any foreign port.

(ii) The containers may be offloaded at the port terminal without filing a Bill of Entry, subject to verification of related shipping documents.

(iii) The container particulars shall be verified with the corresponding Shipping Bills. During such verification, the integrity of container seals shall also be checked and matched with seal details declared in the Shipping Bills. If the seal is found tampered or not intact, the container shall be subjected to 100% examination.

(iv) The proper officer shall ensure that the Shipping Bills and Let Export Order is cancelled.

(v) Where requested by the exporter, Back to Town facility may be permitted by the proper officer.

(b) Cargo loaded on vessel and vessel is within Indian territorial waters and EGM or SDM filed OR vessel is beyond Indian territorial waters and is in international waters and returning without calling any foreign ports

(i) The master of the vessel/Captain shall submit an undertaking stating that the vessel has not crossed territorial waters of India or has returned without calling any foreign port if it has crossed territorial waters of India. In such cases, the vessel may be permitted to berth at the Indian port without filing Sea Arrival Manifest (SAM) where the vessel had earlier departed from an Indian port and has not called at any foreign port.

(ii) The containers may be offloaded at the port terminal without filing a Bill of Entry, subject to verification of SDM and related shipping documents.

(iii) The container particulars shall be verified with the corresponding Shipping Bills. During such verification, the integrity of container seals shall also be checked and matched with seal details declared in the Shipping Bills. If the seal is found tampered or not intact, the container shall be subjected to 100% examination.

(iv) A new option will be provided by DG Systems to cancel such Shipping Bills post EGM in the ICES system, wherever applicable. The entry of Shipping Bill in the new facility for cancellation post EGM will also ensure that export incentives are not disbursed in cases where such benefits have not yet been granted.

(v) Details of such cancelled Shipping Bills shall be shared with RBI, DGFT and other concerned agencies by ICEGATE.

(vi) Till the new system as mentioned above is developed, the field formations shall maintain all the records manually and shall enter the details in the system once it is operationalised.

(c) Vessel is beyond Indian territorial waters and is in international waters and returning to India after calling any foreign port without discharge of any container

(i) Such consignments shall be treated as Exported out of India.

(ii) SAM should be filed by the Shipping line or the authorised representative.

(iii) Procedures mentioned at (ii) to (vi) of para (b) above shall be followed in these cases.

5. Field formations shall ensure recovery of export incentives including IGST, Drawback etc., manually if the same has already been disbursed. The transhipment of cargo shall be dealt with as per the existing provisions.

6. The above relaxation shall remain in force for a period of 15 days from the issuance of the said circular.

7. Difficulties, if any, faced in the implementation of the above instructions may be brought to the notice of this office through e-mail prcomm1-cusvzg@gov.in.

[For further details please refer the Public Notice.]

PUBLIC NOTICE

PROCEDURE FOR HANDLING EXPORT CARGO AFFECTED DUE TO THE CLOSURE OF STRAIT OF HORMUZ/DISRUPTION IN MARITIME ROUTES, GRANT OF BACK TO TOWN (BTT) UNDER SECTION 143AA OF THE CUSTOMS ACT, 1962

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No 12/2025-26 dated 10.03.2026 Notified that Attention of all Exporters, Customs Brokers, Custodians, Shipping Lines, Freight Forwarders, Rail Operators, Terminal Operators and other stakeholders is invited to CBIC Circular No. 09/2026-Customs dated 08.03.2026, issued under Section 143AA of the Customs Act, 1962, prescribing special procedures for handling export cargo returned or affected due to closure of the Strait of Hormuz and similar disruption in international shipping routes.

2. It is observed that trade is facing disruption on account of cancellation of vessel schedules, non-acceptance of cargo by shipping lines, return of containers from gateway ports, and uncertainty in export completion after grant of Let Export Order. Therefore, in order to facilitate trade, avoid congestion at ICDs and to ensure uniformity in handling such cargo, the following procedure shall be followed:

I. Cases where Shipping Bill filed but Let Export Order (LEO) not given:

(i) The exporter or the authorised Customs Broker may submit a request for Back to Town (BTT) to the jurisdictional Assistant/Deputy Commissioner of Customs.

(ii) In case of self-sealed/factory-stuffed containers, if the seal is found intact, permission for Back to Town (BTT) may be granted without further examination, except in cases where specific intelligence inputs, alerts, or risk parameters necessitate examination. If the seal is found tampered with or where the seal particulars do not match the records, the container shall be subjected to 100% examination before allowing BTT.

(iii) In case of Export goods other than Self-Sealed/Factory-Stuffed container i.e. warehouse-stuffed goods, BTT may be permitted without examination, except in cases where specific intelligence inputs, alerts, or risk parameters necessitate examination, where-in goods shall be examined 100% before allowing BTT.

II. Cases where Let Export Order (LEO) has been granted but the container has not left the ICD.

(i) The exporter or the authorised Customs Broker may submit a request for Back to Town (BTT) to the jurisdictional Assistant Commissioner/Deputy Commissioner of Customs.

(ii) Upon receipt of the request, the Proper Officer shall verify the Shipping Bill details, container number, seal number, stuffing records, and the status of e-seal/integrity of bottle seal, as applicable.

(iii) Where the seal is found intact and matches the records, permission for Back to Town (BTT) may be granted without further examination, except in cases where specific intelligence inputs, alerts, or risk parameters necessitate examination.

(iv) Where the seal is found tampered with or where the seal particulars do not match the records, the container shall be subjected to 100% examination before allowing BTT.

(v) The Let Export Order and the Shipping Bill shall be cancelled in the ICES system by the proper officer.

III. Cases where cargo has been dispatched from ICD to the gateway port but has not been loaded on the vessel

(i) The exporter or the authorised Customs Broker may submit a request for Back to Town (BTT) to the jurisdictional Assistant Commissioner/Deputy Commissioner of Customs.

(ii) Upon return of the container to the ICD, the Proper Officer shall verify the integrity of the seal.

(iii) Where the seal is found intact, permission for Back to Town (BTT) may be granted without further examination, except in cases where specific intelligence inputs, alerts, or risk parameters necessitate examination.

(iv) The Let Export Order and the Shipping Bill shall be cancelled in the ICES system by the proper officer.

IV. In the following mentioned scenarios procedure as prescribed in Circular No. 09/2026-Customs dated 08.03.2026 issued by the CBIC shall be followed:-

(i) Cases where cargo has been dispatched from the ICD to the gateway port, loaded on the vessel, and the vessel remains within Indian Territorial Waters, but EGM/SDM has not been filed.

(ii) Cases where cargo has been loaded on the vessel and the vessel is within Indian Territorial Waters and EGM/SDM has been filed, or the vessel returns without calling at any foreign port

(iii) Cases where the vessel has called at a foreign port but the cargo has not been discharged.

3.1 In cases where Export General Manifest (EGM) has already been filed, cancellation of such Shipping Bills shall be carried out through the post-EGM cancellation facility in ICES, as and when the functionality is operationalised by the DG Systems.

3.2 Until the ICES system functionality for post-EGM cancellation becomes operational, manual records of such cases shall be maintained by the concerned ICDs and it must be ensured that the details are entered in the system, once it is operationalised.

4. The field formations shall ensure the recovery of all export incentives including IGST, Drawback etc manually, if the same is already disbursed. The transhipment of cargo shall be dealt as per the existing provisions. It must be ensured that export cargo returned or affected due to disruption in international shipping routes is given priority in facilitation.

5. The above relaxation shall remain in force till 15 days from issuance of the Circular No. 09/2026-Customs dated 08.03.2026.

6. Any difficulty in implementation of this Public Notice may be brought to the notice of this office for appropriate clarification or guidance.

[For further details please refer the Public Notice.]

DGFT

NOTIFICATION

TIME-LIMITED SUPPORT FOR EXPORTERS IN VIEW OF GEOPOLITICAL DISRUPTIONS IN THE GULF AND WEST ASIA MARITIME CORRIDOR

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 65/2025-26 dated 19.03.2026 Notified that In exercise of powers conferred by Section 3 and section 5 of the Foreign Trade (Development and Regulation) Act, 1992, read with paragraphs 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby notifies a time limited Support for Indian Exporters, Resilience & Logistics Intervention for Export Facilitation (RELIEF), under the Export Promotion Mission(EPM).

Details of the said intervention are submitted at Annexure enclosed.

Effect of the Notification: A time-limited RELIEF intervention under the Export Promotion Mission, to be implemented through the Export Credit Guarantee Corporation of India (ECGC), is operationalised to address elevated export risks arising from geopolitical disruptions in the Gulf and West Asia maritime corridor.

[For further details please refer the Notification.]

NOTIFICATION

AMENDMENT IN POLICY CONDITION NO.2 TO CHAPTER 95 OF ITC (HS), 2022 - SCHEDULE - 1 (IMPORT POLICY).

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 64/2025-26 dated 18.03.2026 Notified that In exercise of the powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with Paragraphs 1.02 and 2.03 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby **deletes** Policy Condition No. 2 (iii) under Chapter 95 **of** ITC (HS), 2022 - Schedule I (Import Policy)**, with immediate effect.**

Effect of this Notification: Policy Condition No. 2 (iii) of Chapter 95 of ITC (HS), 2022 - Schedule I (Import Policy) stands deleted with immediate effect.

This notification is issued with the approval of the Minister of Commerce & Industry.

[For further details please refer the Notification.]

NOTIFICATION

AMENDMENT IN IMPORT POLICY OF ITC (HS) CODE 71131144 AND 71131145 COVERED UNDER CHAPTER 71 OF ITC (HS), 2022, SCHEDULE - I (IMPORT POLICY)

OUR COMMENTS: The Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry issued Notification No. 63/2025-26 dated 16.03.2026 Notified that In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby amends the import policy of ITC (HS) code 71131144 and 71131145 covered under Chapter 71 of ITC (HS) 2022, Schedule - I (Import Policy) **for the period up to 30.06.2026** with immediate effect:

ITC(HS) Code	Item description	Existing Import Policy	Revised Import Policy
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	-	-
711311	-Of precious metal whether or not plated or clad with precious metal : -- Of silver, whether or not plated or clad with other precious metal	-	-
71131144	--- Other Jewellery: ---- Studded with diamonds of heading 7104	Free	Restricted
71131145	--- Other Jewellery: ---- Studded with other precious and semiprecious stones	Free	Restricted

Effect of the Notification: The Import Policy of items covered under ITC HS Code 71131144 and 71131145 is revised from "Free" to "Restricted", **for the period up to 30.06.2026** with immediate effect.

This is issued with the approval of the Minister of Commerce & Industry.

[For further details please refer the Notification.]

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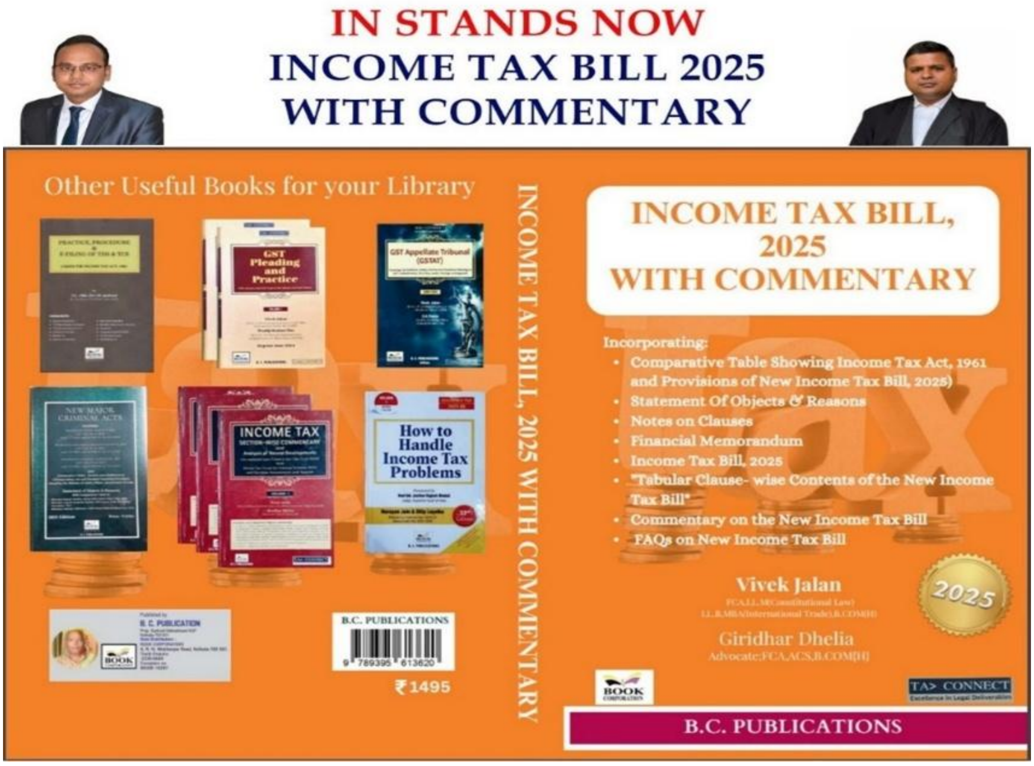

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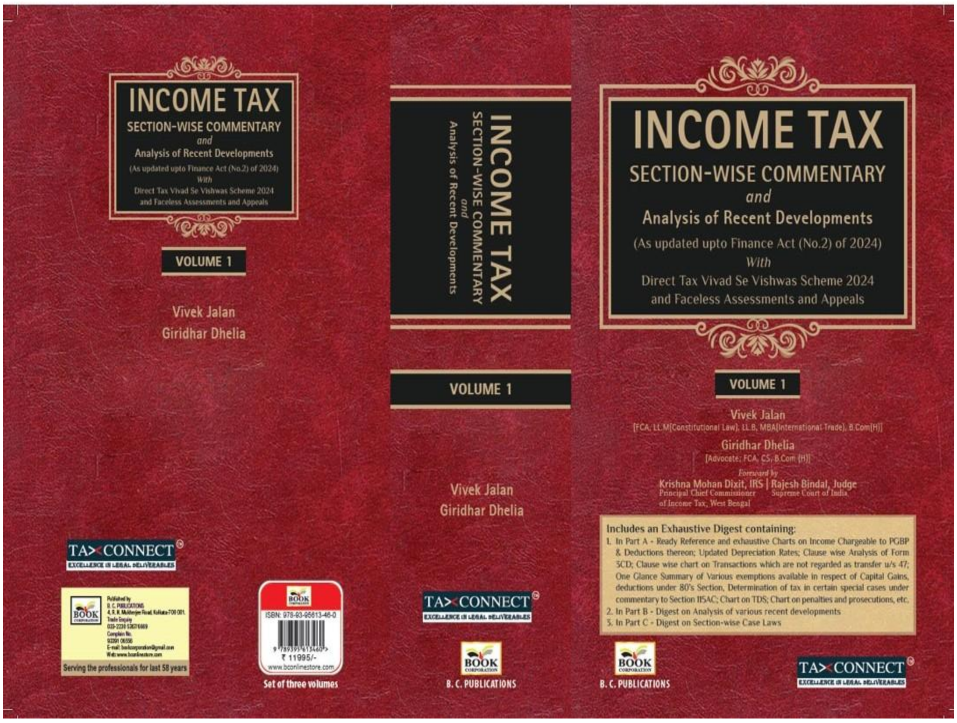

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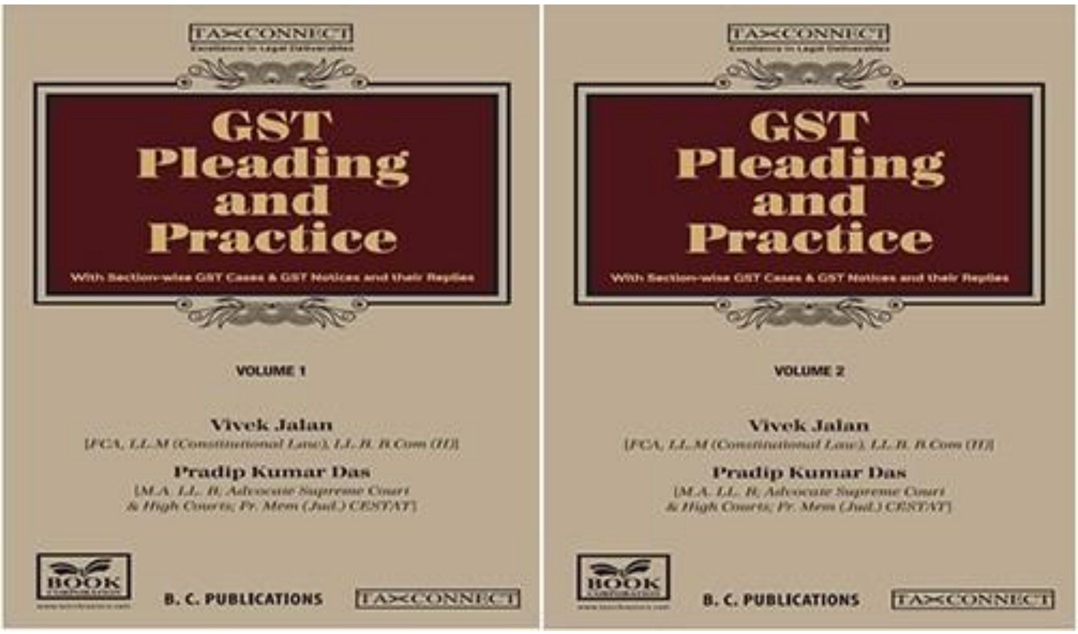

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