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EDITORIAL

Friends,

In many cases, licensed manufacturers operate as risk bearing entrepreneurs, and there is no existence of an 'agreement' or 'arrangement' or 'understanding' with the AE regarding AMP expenditure, the initial onus is on the revenue to show that there is an international transaction for AMP spend.

The mere fact that the Indian entity is engaged in the activity of creation, promotion or maintenance of certain brands of its foreign AE or for the creation/promotion of new/existing markets for the AE, cannot by itself be enough to demonstrate that there is an arrangement with the parent company for this activity. The Revenue has to show that there exists an 'agreement' or 'arrangement' or 'understanding' between the AEs whereby the assessee is obliged to spend on AMP in order to promote the brand of the AE. As held by the Supreme Court in CIT v. B.C. Srinivasa Setty (1979) 128 ITR 294 (SC) and PNB Finance Ltd. vs. CIT (2008) 307 ITR 75 (SC), in the absence of any machinery provision, bringing an imagined international transaction to tax is fraught with the danger of invalidation.

This would be notwithstanding the fact that –

1. The assessee company outsources its entire production requirements to toll manufacturers/contract manufacturers on a licence basis.

2. The assessee procures the raw materials and gets it converted from the third-party toll manufacturers.

3. The usage of the foreign brand of the AE as the name of the manufactured product, for eg. Savlon.

It cannot be construed that the assessee is not a manufacturer at all and only a distributor simplicitor. The same was held in the case of Philips India Ltd. vs. ACIT in ITA No.2489/Kol/2017 dated 4th April, 2018. The same was also reiterated in the case of PRINCIPAL COMMISSIONER OF INCOME TAX-4, KOLKATA Vs M/s ORGANON (INDIA) PVT LTD [2023-VIL-43-CAL-DT]. The landmark decision though shall always remain the Maruti Decision of 2015.

However, this apart, it is advised for taxpayers in such cases to have the following safeguards-

1. They should have clear intercompany arrangements by which the transaction is clear.

2. The TP documentation and day-to-day business conduct of the taxpayers have to be such to clearly demonstrate that there is no agreement or tacit understanding with the AE for AMP spends.

3. It must be depicted by the Cost Sheet or any other means or MIS that the AMP expenses are inbuilt in the pricing and duly factored in.

4. It must be depicted that the selling expenses do not construe an AMP spend.

5. Incase there is an understanding then it must be demonstrated by intercompany arrangements, TP documentation and day-to-day business conduct that the decision pertaining to AMP spends has been taken independent of the manufacturing business.

Hence, It is understood that "Mere usage of name of Foreign AE not automatically convert a transaction into an international transaction [Sec 92C of ITA'61 – Sec 165 of ITA'25]".

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

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TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Descriptions
11th October	GSTR-1	Sep-26	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
13th October	GSTR-1 (IFF)	Sep-26	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13th October	GSTR-5	Sep-26	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
13th October	GSTR-6	Sep-26	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
15th October	Form No. 148	Sep-26	Furnishing of quarterly statement in Form No. 148 (Income-tax Rules, 2026) to be furnished by a unit of IFSC, as referred to section 147(1)(b) of the Income-tax Act, 2025, in respect of remittances made for the quarter ending September 30, 2026
15th October	Form No. 92	Jul-Sept2026	Furnishing of statement in Form No. 92 (Income-tax Rules, 2026) by the specified fund or stock broker in respect of a non-resident referred to in rule 157 for the quarter ending September 30, 2026
15th October	Form No. 147	Jul-Sept2026	Furnishing of quarterly statement in Form No. 147 (Income-tax Rules, 2026) to be furnished by an authorised dealer in respect of remittances made for the quarter ending September 30, 2026
15th October	Form No. 1	Sep-26	Statement in Form No. 1 (Income-tax Rules, 2026) by the stock exchange for the month of September 2026, in respect of transactions in which client codes have been modified after registering in the system.
15th October	Form No. 132	Aug-26	Issue of certificate in Form No. 132 (Income-tax Rules, 2026) under section 395(4) of the Income-tax Act 2025 for tax deducted at source under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] of the Income-tax Act 2025 in the month of August, 2026

INCOME TAX

NOTIFICATION

AMENDMENT IN FORM 161 - APPLICATION FOR SEEKING WAIVER OF PENALTY UNDER SECTION 440(2) OF THE INCOME-TAX ACT, 2025

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 134/2026 dated 08.10.2026 notified that in exercise of the powers conferred by section 533 read with section 440 of the Income-tax Act, 2025 (30 of 2025), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 2026, namely :-

1. (1) These rules may be called the Income-tax (Sixth Amendment) Rules, 2026.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 2026, –

(a) in rule 231, after the word "imposition", the words "or waiver" shall be inserted;

(b) for FORM NO. 161, the following Form shall be substituted, namely: –

"FORM NO. 161

[*See* rule 231]

Application for seeking waiver of penalty under section 440(2) of the Income-tax Act, 2025

Part A: Personal Information				
1.	Name		*(Refer Note 1)*	
2.	Permanent Account Number			
3.	Address		*(Refer Note 2)*	
4.	Contact details			
	(i)	Mobile Number	Country Code	Number
	(ii)	Email ID		
Part B: Details of assessment or reassessment order and payments				
5.	Tax Year			
6.	Section under which the order is passed			
7.	Document Identification Number (DIN) of the order			
8.	Date of the order			*dd/mm/yyyy*
9.	Date of service of the order			*dd/mm/yyyy*
10.	Due date for payment as per notice of demand			*dd/mm/yyyy*
11.	Income assessed			
12.	Under-reported income			
	A.	In consequence of misreporting as per		
		(i)	Section 439(11)(a) to (f)	
		(ii)	Section 439(11)(g)	
	B.	Not in consequence of misreporting		
13.	Tax and interest payable on assessed income *(Refer computation sheet along with notice of demand)*			
14.	Tax payable on under-reported income (*Refer section 439(12) of the Act)*			
	(i)	On amount referred to in Sl.No 12(A)(i)		
	(ii)	On amount referred to in Sl.No 12(A)(ii)		
15.	Additional income-tax payable (in lieu of penalty)			
	(i)	100% of 14(i)		
	(ii)	120% of 14(ii)		
	(iii)	Total additional income-tax [(i)+(ii)]		
16.	Total amount payable for waiver of penalty [13+ 15(iii)] *(Refer section 440(1) of the Act)*			*(Refer Note 3)*
17.	Details of amounts paid			
	(A)	(i)	BSR Code	
		(ii)	Date of Deposit	*dd/mm/yyyy*
		(iii)	Serial Number of Challan	
		(iv)	Amount	
	(B)	(Repeat, if required)		

Verification

I, _____, PAN_____, do hereby declare that what is stated above is true to the best of my information and belief. I further declare that no appeal has been filed in respect of the order mentioned in Part-B above. I also undertake that no appeal shall be filed in respect of the said order before the expiry of the period specified in section 440(5). I further declare that I am making this application in my capacity as _____ and I am also competent to

file this application and verify it. Verified today the _____ day of _____20____.

Place…….
Signature

Date……
Name

Designation (if applicable)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.

2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District, (viii) State. The address may also contain DIGIPIN.

3. Total amount payable for waiver of penalty within due date for payment as per notice of demand as per Sl.No 10.

4. Some of the Information in the form would be pre-filled to the extent possible.

5. All the amounts are to be provided in ₹, unless otherwise specified.".

[For further details please refer the Notification]

GST

DISCUSSION

RECOMMENDATIONS OF THE 57TH MEETING OF THE GST COUNCIL

OUR COMMENT: The 57th Meeting of the GST Council was held on 08th October 2026, New Delhi, under the chairpersonship of the Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman. In the 57th meeting today, GST Council made recommendations relating to process reforms primarily covering registration, returns, refund and adjudication; clarifications regarding applicability of GST on supply of certain goods and services; and other measures for trade facilitation and streamlining compliances in GST.

The major reforms are listed as under:

1. GST Council recommends removal of arrest provisions under GST.

2. GST Council recommends raising prosecution threshold from ₹1 crore to ₹5 crore

3. GST Council recommends reduction in general penalty from ₹25,000 to ₹10,000

4. GST Council recommends wider eligibility for input tax credit and refunds

5. GST Council recommends further simplification of registration and compliance processes

6. GST Council recommends faster refunds to improve working capital for businesses

7. GST Council recommends common standards for GST notices and proceedings

8. GST Council recommends measures for smoother movement of goods across states

9. GST Council recommends intelligence-based and authorised interception of goods

10. GST Council recommends simplified GST registration for small sellers on e-commerce platforms

11. GST Council recommends measures to facilitate export of services

12. GST Council approves in-principle optional scheme for small consumer-facing businesses with turnover up to ₹5 crore

13. GST Council recommended issuance of circulars to provide clarity and to remove ambiguities arising due to varied interpretations by the field formations, in respect of the following issues:

    i. Issues relating to Input Service Distributor (ISD) mechanism for distribution of input service credit.

    ii. Availment of input tax credit by banking companies and financial institutions including NBFCs who opt for section 17(4) of the CGST Act, 2017.

    iii. Various issues relating to payment of pre-deposits.

    iv. Admissibility of input tax credit in respect of demonstration vehicles in certain situations.

    v. Omission of rule 96 (10) of the CGST Rules, 2017 to be effective from 23.10.2017, in accordance with the Hon'ble Supreme Court decision.

    The same would be given effect through the relevant circulars/ notifications/ law amendments which alone shall have the force of law.

FEMA

CIRCULAR

NON-RESIDENT DEPOSITS - COMPREHENSIVE SINGLE RETURN (NRD-CSR) (R012): SUBMISSION UNDER CIMS SANKALAN PORTAL

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 24 dated 01.10.2026 clarified that:

1. Attention of banks maintaining Non-Resident Deposits (NRD) Accounts is invited to A.P. (DIR Series) Circular No. 19 dated August 07, 2013 on monthly NRD-CSR return submission through XBRL platform to the Reserve Bank.

2. The NRD-CSR reporting has since moved to Centralised Information Management System (CIMS) Sankalan portal with the submission of March 2024 data in the month of April 2024. The return code of NRD-CSR on the CIMS is R012. The existing formats of NRD-CSR have also been recently rationalised for reporting bank-wise consolidated data under CIMS. The access to submit a return and reporting channel will be managed by RBI. The creation of users to submit the return and access to various options available on the Sankalan portal will be managed by the admin-users of the banks. Accordingly, this circular is being issued in supersession of the A.P. (DIR Series) Circular No. 19 dated August 07, 2013.

3. The NRD-CSR (R012) return can be submitted to RBI on CIMS through one of the three channels mentioned below:

i. System-to-system integration: The returns will be collected directly from the reporting entities' ADF server to RBI CIMS server.

ii. File upload on Data Portal: Reporting entities can login to CIMS Data collection portal, upload and submit the return specific file.

iii. Screen based web form on Data Collection Portal: Reporting entities can login to CIMS data collection portal and key in return specific information in the web form created for the return.

4. The revised NRD-CSR format, maturity codes, record types and the validations checks are provided in the Annex. For monthly NRD-CSR submission on CIMS portal by nodal office of banks, the Reserve Bank has provided the following alternatives:

i. Banks can download the RBI's NRD-CSR return template and format for screen based submission by logging to the RBI's CIMS Sankalan portal (https://sankalan.rbi.org.in) [Path: CIMS Sankalan Homepage → (enter Username / Password / Captcha and OTP received on registered mobile of entity user) → Downloads → Download Return Template/Taxonomy and Return Format → NRD-CSR → Version Number 11.0.3 → Download Format] and use the same to prepare the data in the .xlsx file as per prescribed format to submit the data in the screen-based file submission module. NRD-CSR return Screen based submission is currently limited to a maximum of 2000 records.

ii. Banks can Download RBI prescribed NRD-CSR Return Template/Taxonomy of .xml file preparation for File Upload / System to System based reporting channels from the Downloads → Download Return Template/Taxonomy and Return Format → NRD-CSR → Version Number 11.0.3 → Download Return Template/Taxonomy. Banks are required to prepare NRD-CSR .xml file for data submission as prescribed by RBI and upload the same on RBI's CIMS portal.

5. The NRD-CSR report may be submitted on or before 10th of the month following the month to which the NRD data pertains. Banks may contact CIMS helpdesk ('Support' menu in the homepage) for any further assistance.

6. The directions contained in this circular have been issued under Sections 10(4) and 11(2) of the Foreign Exchange Management Act, 1999 (42 of 1999) and is without prejudice to permissions / approvals, if any, required under any other law.

[For further details please refer the Circular]

CIRCULAR

ONLINE SUBMISSION OF FORM A2: REMOVAL OF LIMITS ON AMOUNT OF REMITTANCE

OUR COMMENTS: The (Foreign Exchange Department), Reserve Bank of India, issued Circular No. 23 dated 01.10.2026 clarified that:

1. Attention of Authorised Dealers (ADs) Category I banks and AD – Category II entities is invited to paragraph 3 of A.P. (DIR Series) Circular No. 12 dated July 03, 2024, on the captioned subject, in terms of which they were advised to frame appropriate internal guidelines with the approval of their Board, for the purpose of facilitating outward forex remittances on the basis of online / physical submission of Form A2 and other related documents.

2. On a review, it has now been decided that Authorised Dealers shall frame appropriate internal guidelines with the approval of their Board or any Board Committee / Management Committee to which powers have been delegated by the Board, for the purpose mentioned in the aforesaid circular.

3. All other instructions issued vide A.P. (DIR Series) Circular No. 12 dated July 03, 2024, remain unchanged. Authorised Dealers may bring the contents of this circular to the notice of their constituents.

4. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approvals, if any, required under any other law.

[For further details please refer the Circular]

CUSTOMS

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 62/1994-CUSTOMS (N.T.) DATED THE 21ST NOVEMBER, 1994 - CUSTOMS PORTS — APPOINTMENT FOR SPECIFIED PURPOSES

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Notification No. 81/2026-Customs (N.T) dated 07.10.2026 notified that in exercise of the powers conferred by clause (a) of sub-section (1) of the section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendments in the Notification No. 62/1994-Customs (N.T.) dated the 21st November, 1994 of the Government of India, Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 829 (E), dated the 21st November, 1994, namely:-

In the said notification, in the Table, against serial number 8 relating to the State of Maharashtra, in place of item (1) in column (3) and the existing entries relating thereto in column (4), the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
		"(1) Dabhol Port	(a) Unloading of machinery and equipment for Ratnagiri Gas and Power Private Limited Power Project. (b) Unloading of liquefied natural gas and naptha. (c) Loading of Imported machinery and equipment for export, imported for Ratnagiri Gas and Power Private Limited Power Project. (d) Unloading of goods for the manufacture and repairs of ships, barges and similar vessels and rigs by M/s. Square Port Shipyard Private Limited. (e) Import of ships, barges and similar vessels and rigs by M/s. Square Port Shipyard Private Limited for repair. (f) Export by M/s. Square Port Shipyard Private Limited of Ships, barges and similar vessels and rigs."

[For further details please refer the Notification]

PUBLIC NOTICE

TEMPORARY PERMISSION FOR SUPPLEMENTARY FILING OR AMENDMENTS OF CSN/SCA/SAA/SAM/SDA/SDM/SCE IN RESPECT OF CONSOLE CARGO UNDER SCMTR

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 54/2026 (PORT) dated 08.10.2026 notified that:

1. Attention of all Shipping Lines, Shipping Agents, Console Agents, Freight Forwarders, Importers, Custodians and other stakeholders concerned with import cargo is invited to the implementation of the Sea Cargo Manifest and Transhipment Regulations (SCMTR) and the related amendments in the electronic filing of cargo information.

2. It has been brought to the notice of the Kolkata Customs and Directorate General of Systems & Data Management that, consequent upon implementation of the SCMTR amendment messages and discontinuation/restriction of the earlier supplementary filing facility for import cargo, various technical and operational difficulties are being faced by the trade in filing/amending the required CSN/SCA/SAA/SAM/SDA/SDM/SCE messages.

3. In particular, difficulties have been reported in cases where the CSN/SCA/SAA/SAM/SDA/SDM/SCE was not filed or complete cargo particulars could not be incorporated in the CSN after filing of the SAM, resulting in non-availability of complete cargo details in the Customs system and consequential difficulties in processing/clearance of cargo.

4. The matter has been examined by the Directorate General of Systems & Data Management in consultation with the Kolkata Customs formations. In view of the difficulties faced by the trade and to facilitate clearance of cargo, temporary permission has been accorded for supplementary filing in respect of console cargo, strictly for the limited period and purpose specified herein

5. Temporary facility

Accordingly, supplementary filing in respect of console cargo at Kolkata Customs shall be permitted for a period of two days, i.e. from 09.10.2026 up to 10.10.2026 (midnight), for cases where the requisite CSN has not been filed and cargo details are required to be added.

6. The facility shall be utilised only for the purpose for which it has been enabled by DG Systems and shall not be construed as restoration of the general supplementary filing facility for import cargo.

7. The concerned Shipping Lines/Shipping Agents/Console Agents shall ensure that:

i. the cargo particulars furnished through supplementary filing are complete, accurate and duly supported by the relevant commercial/shipping documents;

ii. the filing is made in accordance with the applicable SCMTR provisions, prescribed message format and technical guidelines;

iii. duplicate or inconsistent cargo declarations are not submitted;

iv. the particulars furnished in the supplementary filing are duly reconciled with the corresponding MBL/HBL, IGM/CSN and other SCMTR messages, wherever applicable; and

v. any subsequent amendment, wherever required, is carried out through the prescribed SCMTR amendment mechanism and not through an unauthorised or incorrect message.

8. The temporary facility shall not be used for making changes to cargo particulars merely for convenience. Wherever a CSN/SAM has already been successfully filed and an amendment is required, the prescribed SCMTR amendment procedure shall continue to be followed.

9. Technical difficulties

In cases where the prescribed filing/amendment is attempted but a system/validation error is encountered, the concerned stakeholder shall retain the relevant:

- CSN/SCA/SAA/SAM/SDA/SDM/SCE message;
- acknowledgement/error message;
- raw file/message;
- MBL/HBL details;
- IGM/line/S-line particulars; and
- screenshots of the error.

The same may be submitted to the EDI/System Manager, Kolkata Customs, for examination/coordination with the DG Systems technical team.

10. Stakeholders are advised to make use of the temporary facility within the stipulated period and not to wait until the last date for filing.

11. It is further clarified that after expiry of the above-mentioned period, the temporary supplementary filing facility shall cease to be available unless further extension/permission is issued by the competent authority/DG Systems. Any issues pertaining to other ports/formations shall be dealt with by the concerned technical team as per directions of DG Systems.

12. All concerned stakeholders are therefore requested to ensure strict compliance with the above instructions and the applicable provisions of SCMTR.

13. Difficulties, if any, in implementation of this Public Notice may be brought to the notice of the System Manager/EDI Section, Custom House, Kolkata, along with complete technical details and supporting documents.

14. This Public Notice shall come into force with immediate effect.

15. Difficulties, if any, in implementation of this Public Notice may be brought to the notice of the undersigned.

[For further details please refer the Public Notice]

PUBLIC NOTICE

IMPLEMENTATION OF ICES ADVISORY NO. 37/2026 AND ICES ADVISORY NO. 38/2026 REGARDING AMENDMENT OF CSN (SCA), SAM (SAA) AND RELATED SCMTR MESSAGES

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 53/2026 (PORT) dated 08.10.2026 notified that:

1. Attention of all Shipping Lines, Vessel Operators, Shipping Agents, Freight Forwarders, Consolidators, Importers, Exporters, Customs Brokers and other stakeholders is invited to the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018, as amended from time to time, and the advisories/instructions issued by the Directorate General of Systems & Data Management, CBIC.

In this regard, Advisory No. 37/2026 dated 18.09.2026, regarding the process for amendment of CSN through SCA and SAM through SAA, and Advisory No. 38/2026 dater 22.09.2026, containing operational/technical clarifications and FAQs relating to CSN, SAM and SAA amendments have been issued by the ICES. The said advisories are available on the ICEGATE SCMTR advisory page.

In view of the above, all stakeholders are hereby informed that the following procedure shall be followed for processing amendment/deletion/addition requests under the SCMTR framework at Kolkata Customs:

A. Amendment of CSN through SCA

i. An accepted CSN cannot be directly edited. Any permissible amendment shall be made through the prescribed SCA (CSN Amendment) message.

ii. The VCN (Conveyance Reference) and Rotation Number shall not be amended through SCA.

iii. Where amendment of CSN particulars is required before grant of Sea Entry Inwards (SEI), the prescribed SCA may be filed as per the SCMTR procedure.

iv. Where a SAM has already been filed against the concerned CSN, the Shipping Line/Carrier shall take corresponding action through the appropriate SAA, wherever the amendment affects the particulars declared in the SAM.

v. Where SEI has already been granted, the CSN amendment through SCA and corresponding SAM amendment through SAA shall be subject to approval of the jurisdictional Customs officer before the amended particulars are reflected in the system, in accordance with ICES Advisory No. 37/2026.

B. Addition of House Bills / Splitting of Bills of Lading

i. In cases where a House Bill of Lading (HBL) was not declared through CSN before filing of the SAM, the Shipping Line/Carrier shall process the addition of the HBL through the prescribed SAA (splitting of BLs) procedure, as applicable.

ii. Shipping Lines/Carriers are advised to compile and process multiple pending amendment requests, wherever feasible, through consolidated SAA filing, so as to avoid duplication of work and unnecessary system traffic, as advised by DG Systems.

iii. Where a CSN has already been filed and the corresponding SAM requires amendment; the Shipping Line shall ensure proper linkage with the relevant CSN number and date while filing the SAA.

C. Straight BL / Consolidated BL and other structural amendments

i. As clarified in ICES Advisory No. 38/2026, where the amendment involves:

- conversion of a Straight BL into a Consolidated BL or vice versa;
- change in the Consolidator PAN; or
- change in the relevant previous reference/CSN/PCIN/MCIN,

the same shall not be treated as a simple field modification. The existing relevant BL line is required to be appropriately dropped/deleted and the corrected BL particulars re-added through the prescribed SAA process.

ii. For other permissible amendments where only allowable particulars are being modified, the appropriate amendment type shall be used in accordance with the SCMTR message specification and the latest Message Implementation Guide.

D. Deletion of CSN

i. Where no SAM has yet been filed against a CSN, the CSN submitter may undertake deletion and, where permissible, re-file the corrected particulars in accordance with the latest system procedure.

ii. Where a SAM has already been filed against the CSN, deletion of the CSN shall require action/approval of the jurisdictional Customs officer, as applicable under the latest SCMTR procedure.

E. Responsibilities of Shipping Lines / Carriers / Consolidators

i. All Shipping Lines, Carriers, Shipping Agents, Freight Forwarders and Consolidators are advised to ensure that:

a. corrects and complete CSN particulars are furnished within the prescribed time;

b. the CSN number and date are correctly communicated to the Shipping Line wherever required;

c. the SAM is filed with correct linkage to the relevant CSN/House BL particulars;

d. amendments are filed using the correct SCA/SAA reporting event and amendment type;

e. duplicate or conflicting declarations are avoided; and

f. pending amendment requests are coordinated between the concerned Forwarder/Consolidator and Shipping Line before filing.

ii. Stakeholders shall also ensure that amendments are sought at the earliest possible stage. Where an amendment is sought after Sea Entry Inwards, the concerned party shall furnish appropriate justification/explanation to the jurisdictional Customs officer, wherever required. Applicable amendment/supplementary charges, late fees or other statutory requirements shall continue to apply in accordance with the relevant provisions.

F. Designated Officer at Kolkata Customs

i. In terms of Regulation 8 of the Sea Cargo Manifest and Transhipment Regulations, 2018, the Assistant Commissioner of Customs, Import Noting, Customs (Port), Kolkata, is hereby authorized/designated to process requests relating to amendment/supplementation of arrival/departure manifests and related SCMTR messages, including SCA/SAA matters, wherever such requests are required to be processed by the proper officer.

ii. The designated officer may examine the request and supporting documents, seek clarification/justification from the concerned stakeholder wherever considered necessary, and process the request in accordance with SCMTR, 2018, the latest ICES advisories, Board instructions and instructions issued by DG Systems.

iii. The authorization/designation shall also cover cases requiring examination of requests relating to SAM, SDM, CSN, SAA, SCA and other prescribed SCMTR messages, to the exter falling within the jurisdiction and powers of the concerned Customs officer.

G. General

i. All stakeholders are advised to carefully follow ICES Advisory No. 37/2026 and ICES Advisory No. 38/2026, the latest SCMTR Message Implementation Guide and subsequent instructions issued by DG Systems/CBIC. The official ICEGATE SCMTR page currently list both the 18 September amendment-process advisory and the 22 September FAQ advisory.

ii. Any difficulty encountered in implementation of the above procedure may be brought to the notice of the Assistant/Deputy Commissioner of Customs, EDI, Kolkata Customs (Port Commissionerate), along with complete details of the message, Job/Reference Number, CSN/SAM details and system-generated error/acknowledgement, wherever applicable.

iii. This Public Notice shall come into force with immediate effect and shall remain valid until further orders.

iv. Difficulties, if any, in implementation of this Public Notice may be brought to the notice of the undersigned.

[For further details please refer the Public Notice]

PUBLIC NOTICE

SUBMISSION OF DOCUMENTS FOR FINALIZATION OF PROJECT IMPORTS REGISTERED WITH CHENNAI CUSTOMS HOUSE

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 138/2026 dated 07.10.2026 notified that:

1. Attention of all the Importers, Customs Brokers and all relevant stakeholders associated with Chennai Customs House under Project Import Scheme are invited towards Project Import Regulations, 1986, CBIC Circular No. 22/2011-Cus. dated 04.05.2011 and Customs (Finalisation of Provisional Assessment) Regulation 2025.

2. Under the Project Imports Regulations, 1986, Regulation 7 specifically outlines the responsibility of importers regarding the finalization of contracts registered under the project import scheme. As per the CBIC Circular No. 22/2011-Cus. dated 04.05.2011 read with Project Import Regulation, 1986, the Importers are required to submit a complete statement of all goods imported under the registered contract along with supporting documents such as Chartered Engineer Certificate, Installation certificate, Reconciliation Statement etc. within 3 months from the Customs clearance for home consumption of the last consignment of the goods or within such extended period as the proper officer may allow failing which necessary action for enforcing bond / undertaking, cash security / bank guarantees executed in this regard, issue of notice for demand of duty, penalty for non-compliance with the provisions of the Regulations may be initiated against the importer.

3. As on date, 286 Projects (Annexure-A enclosed) pertaining to various Importers registered with Chennai Customs House are pending for closure despite number of years having been passed since the last import under the Project. Letters in all these projects were already issued to the Importers for submission of the documents for finalization of the Projects/Bills of Entry. However, replies have not been received from many of the importers.

4. Attention is also invited to the provisions of the Finance Act, 2025, whereby Section 18 of the Customs Act, 1962 has been amended to prescribe a time limit for finalization of provisional assessments. In accordance with the amended provisions, all provisionally assessed bills of entry on or before 29.03.2025 are mandated to be finalized by the end of this financial year

i.e before 29.03.2027 in terms with the applicable provisions of the Customs Act, 1962.

5. In this regard, as a onetime measure, opportunity for submission of documents for finalization of the Projects/Bills of Entry is being given to the Importers through a special drive. The documents mentioned in para-5 of the CBIC Circular No. 22 dated 04.05.2011 read with Project Import Regulations, 1986 may be forwarded to e-mail project-chencusimp@gov.in within one month from the date of issuance of this Public Notice failing which legal action shall be initiated as mentioned in Para 2 above read with provisions of Customs Act 1962.

6. Further, as a Trade facilitation measure, a dedicated help desk will be operating from 07.10.2026 to 06.11.2026 in Room No. 118, Ganga Block, 1st Floor, Customs House, Chennai-600001 to clarify the doubts and resolve the issues pertaining to the finalization. The following officers maybe contacted in respect of the same: Shri. G. Pavan (Superintendent of Customs) - Mobile No: 85002 67426 and Shri. Mugesh A (Examiner)- Mobile No: 90808 99122.

7. Difficulties faced, if any, may be brought to the notice of the Assistant Commissioner, Project Import, Import Commissionerate, Custom House, No. 60, Rajaji Salai, Chennai-600001, on email project-chencusimp@gov.in or at Telephone: 044-2525 4265

[For further details please refer the Public Notice]

PUBLIC NOTICE

AMENDMENT IN THE EXPORT POLICY OF BARYTE (NATURAL BARIUM SULPHATE) CLASSIFIED UNDER ITC(HS) CODES 25111010 AND 25111020

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 127/2026 dated 07.10.2026 notified that:

1. Attention of all Exporters, members of the General Trade, Customs Brokers and other stakeholders is invited to DGFT Notification No. 12/2026- 27 dated 17.04.2026 regarding "Amendment in export policy of Baryte (Natural Barium Sulphate)". Vide said Notification, the export policy of Baryte (Natural Barium Sulphate) falling under ITC (HS) 25111010, 25111020 and 25111090 has been amended on a grade-wise basis linked to the Specific Gravity (SG) of the material.

2. As per the amended export policy, the following grades of Baryte shall be governed as under:

ITC/HS Code	Item/ Description	Existing Policy	Revised Policy
25111010	Natural Barium Sulphate (Barytes): *Lumps*	Grade A (Specific Gravity ≥ 4.2): Free	Grade A (Specific Gravity ≥ 4.2): Restricted
25111020	Natural Barium Sulphate (Barytes): *Powder*	Grade B (Specific Gravity =4.10- 4.20): Free	Grade B (Specific Gravity =4.10-4.20): Restricted
25111090	Natural Barium Sulphate (Barytes): *Other*	Grade CDW (Specific Gravity < 4.0): Free	Grade CDW (Specific Gravity < 4.0): Free

3. Accordingly, export of Grade A and Grade B Baryte shall be subject to the applicable authorisation/licensing by the Directorate General of Foreign Trade (DGFT); in accordance with the procedure already followed for items falling under "Restricted" category. Grade CDW Baryte shall continue to remain freely exportable.

4. In order to ensure compliance with the above export policy and to prevent mis-declaration of restricted grades as 'Grade CDW', all export consignments declared as "Natural Barium Sulphate (Barytes), Grade CDW" or "Natural Barium Sulphate (Barytes)" without specifying the grade in the Shipping Bill shall be subjected to mandatory testing for determination of Specific Gravity before allowing export.

5. The representative samples of such consignments shall be drawn and forwarded for testing as per the prescribed Customs procedure, and the test report shall clearly indicate the Specific Gravity of the goods, which shall be considered for determining the grade of Baryte for the purpose of export policy. Where the goods are found to conform to Grade CDW (Specific Gravity < 4.00), the same may be permitted for export, subject to fulfilment of all other applicable requirements and compliance with the extant export policy.

6. All Exporters and Customs Brokers are advised to ensure accurate declaration of the description, grade, Specific Gravity and ITC (HS) code of the goods in the Shipping Bill and to produce all relevant supporting documents.

7. This Public Notice will also serve as Standing Order.

8. Difficulties, if any, in implementation of this Public Notice may be brought to the notice of the undersigned.

9. This Public Notice shall come into force with immediate effect.

[For further details please refer the Public Notice]

CUSTOMS

PUBLIC NOTICE

NON-AVAILABILITY OF RODTEP BENEFITS IN RESPECT OF EXPORTS MADE UNDER DUTYFREE IMPORT AUTHORIZATION (DFIA) SCHEME

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 126/2026 dated 07.10.2026 notified that:

1. Attention of all Exporters, Customs Brokers, Trade Associations and other stakeholders is invited to the provisions governing availment of benefits under the Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme in respect of exports made under the Duty-Free Import Authorization (DFIA) Scheme.

2. In this regard, attention is invited to CBIC, Drawback Division's letter F. No. CBIC140602/4/2026-DBK-CBIC dated 07.09.2026, wherein it has been intimated that rebate under the RoDTEP Scheme was not available in respect of exports made by Advance Authorization (AA) holders, Export Oriented Units (EOUs), Special Economic Zone (SEZ) units and holders of Duty-Free Import Authorization (DFIA), in terms of DGFT Notification No. 19/2015-2020 dated 17.08.2021.

3. Subsequently, vide DGFT Notification No. 70/2023 dated 08.03.2024, certain categories were deleted from the list of ineligible categories for availment of RoDTEP benefits. Accordingly, with effect from 11.03.2024, the benefit of rebate under the RoDTEP Scheme was extended to exports of products manufactured by Advance Authorization holders (except deemed exports), EOUs and SEZ units. However, DFIA scheme was not included in the said amendment.

4. The matter was thereafter referred to the Directorate General of Foreign Trade (DGFT) in view of representations received from the trade. DGFT has clarified that exports made under the DFIA Scheme are not eligible for benefits under the RoDTEP Scheme.

5. In view of the above, all Exporters, Customs Brokers and other concerned stakeholders are hereby advised to ensure that RoDTEP benefit is neither claimed nor availed in respect of exports made under the DFIA Scheme, in accordance with the applicable provisions and the clarification issued by DGFT.

6. A list of exporters who have availed inadmissible RoDTEP benefits in respect of exports made under the DFIA scheme is enclosed herewith as Annexure-A. The concerned exporters shall take necessary steps for repayment/reversal of the inadmissible RoDTEP amount along with applicable interest, if any, in accordance with the provisions of law

7. The exporters concerned shall intimate the payment particulars to the Drawback section on email i.e. drawback.jnch@gov.in within 30 days of issuance of this public notice, Failure to do so shall attract initiation of proceedings under the appropriate provisions of the Customs Law and the Rules/Regulations framed there under, including insertion of alert for recovery of Government dues.

8. Exporters who have availed similar inadmissible RoDTEP benefits are also hereby instructed to repay the inadmissible RoDTEP amount, along with applicable interest, in accordance with the prescribed provisions.

9. This Public Notice shall come into force with immediate effect for information and compliance of all concerned

10. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the undersigned.

[For further details please refer the Public Notice]

PUBLIC NOTICE

PARTIAL AMENDMENT TO PUBLIC NOTICE NO. 86/2009 DATED 18.11.2009 ISSUED VIDE S/12-GEN-42/2008 AM(X)/NS-II

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 125/2026 dated 05.10.2026 notified that:

Attention of the Trade, Exporters, Customs Brokers, Custodians and all stakeholders is invited to Public Notice No. 86/2009 dated 18.11.2009 issued by this Commissionerate regarding Inter-CFS transfer of export cargo.

2. In partial modification of Paragraph 3 of Public Notice No. 86/2009 dated 18.11.2009 (copy enclosed), the following shall be substituted:

"3. As regards Inter-CFS transfer of export cargo were Let Export Order (LEO) has already been granted, such transfer may be permitted without Customs escort, subject to the cargo being transported under Customs Bottle Seat in closed body trucks or domestic containers directly from the forwarding CFS to the receiving CFS. The Customs Bottle Seal shall be verified at the receiving CFS before de-stuffing/ re-stuffing or further consolidation, as applicable."

3. All other provisions of Public Notice No. 86/2009 dated 18.11.2009 shall remain unchanged.

4. This Public Notice shall come into force with immediate effect.

[For further details please refer the Public Notice]

CUSTOMS

PUBLIC NOTICE

EXTENSION OF LAST DATE PRESCRIBED UNDER PUBLIC NOTICE NO. 88/2026 DATED 20.07.2026

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 121/2026 dated 01.10.2026 notified that:

1. Attention of all concerned is invited to Public Notice No. 88/2026 dated 20.07.2026 regarding "*Procedures and documents required for Export Consignments of Drugs & Pharmaceuticals*", wherein, vide Para 5.2, an interim facilitation measure was provided for export clearance up to 30.09.2026, subject to the conditions prescribed therein.

2. In continuation of the above, the aforesaid relaxation, is hereby extended up to 31.12.2026. Thereafter, export clearance shall be strictly subject to compliance with the CDSCO Office Order dated 30.04.2024.

3. All other terms and conditions of Public Notice No. 88/2026 dated 20.07.2026 shall remain unchanged.

4. Difficulties, if any, in implementation of this Public Notice may be brought to the notice of the undersigned.

4. This Public Notice shall come into force with immediate effect.

[For further details please refer the Public Notice]

PUBLIC NOTICE

FILING OF ONLINE REFUND APPLICATIONS BY IMPORTERS/EXPORTERS, AFTER RETURN OF ORIGINAL APPLICATION

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 119/2026 dated 30.09.2026 notified that:

1. Attention of importers, exporters, Customs Brokers and other trade members is invited to the challenge being faced by applicants in re- filing online refund applications on the ICEGATE portal after their original applications were returned under the Customs Refund Application (Form) Regulations, 1995.

2. The matter has been examined and it is to inform that the necessary system facility for re-filing of the refund application has now been enabled. Thus, applicants whose refund applications were returned by the Refund Section may now re-file their applications online through ICEGATE after duly rectifying the deficiencies communicated to them. It may also be noted that no request for manual filing of refund application in respect of such returned application shall be entertained by this office.

3. Trade members are advised to ensure that all deficiencies are fully rectified before re-filing the application. Applications re-filed without proper compliance may be liable to rejection.

4. Any difficulty faced by the trade in this regard may be brought to the notice of the Deputy/Assistant Commissioner of Customs, Refund Section (Centralised Refund Cell), NS-III, JNCH, Nhava Sheva.

[For further details please refer the Public Notice]

PUBLIC NOTICE

ISSUANCE OF PUBLIC NOTICE IN RESPECT OF M/S. VIKING WAREHOUSING CFS - APPOINTMENT OF CUSTODIAN UNDER SECTION 45(1) OF THE CUSTOMS ACT, 1962 FOR HANDLING EXPORT AND IMPORT CARGO PERTAINING TO M/S KAMARAJAR PORT, ENNORE

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 136/2026 dated 30.09.2026 notified that:

1. Attention of all Importers, Exporters, Customs Brokers, Steamer Agents, Shipping Lines, Container Freight Stations and members of the Trade is invited to the Public Notice No. 88/1996 dated 08.05.1996 issued by Custom House, Chennai, wherein the premises of M/s. Viking Warehousing (CFS), at No.5 GNT Road, Moolakadai, Madras 600110 was declared as 'Customs Area' for the purpose of examination and clearance of cargo imported in FCL containers which were allowed to be moved from M.P.T to the C.F.S (Other than LCL Cargo and passenger's unaccompanied baggage) under Section 8(b) of the Customs Act,1962, Public Notice No.137/1996 dated 16.08.1996 for declaration of CFS as Customs Area for handling of Export Cargo. Public Notice No. 431/2000 dated 29.12.2000 for declaration of additional area and go down in the existing CFS as Customs Area.

Now, in exercise of powers conferred under Section 45(1) of the Customs Act, 1962, M/s. Viking Warehousing, CFS at No. 5, G.N.T Road Moolakadai Chennai - 110 is appointed as 'Custodian' of imported goods landed at M/s. Kamarajar Port, Ennore (in addition to Chennai Port) and received in their CFS at No. 5, G.N.T Road Moolakadai Chennai - 110, until the goods are cleared for Home Consumption or are warehoused or are transhipped in accordance with the provisions of the Customs Act, 1962. Similarly, M/s. Viking Warehousing, (CFS) also appointed as 'Custodian' of cargo brought into their premises for Export till they are exported from this port.

CUSTOMS

M/s. Viking Warehousing (CFS), as the custodian of the goods meant for Exports and Imports would be required to comply with the provisions of the section 45 of the Customs Act, 1962, Handling of Cargo in Customs Areas Regulations, 2009, as well as rules, regulations and instructions issued from time to time.

This Public Notice will come to effect from 30-09-2026
[For further details please refer the Public Notice]

PUBLIC NOTICE

ISSUANCE OF PUBLIC NOTICE IN RESPECT OFM/S. CHENNAI CONTAINER TERMINAL PVT LTD (O YARD CFS) - APPOINTMENT OF CUSTODIAN UNDER SECTION 45(1) OF THE CUSTOMS ACT, 1962 FOR GOODS IMPORTED/EXPORTED THROUGH KAMARAJAR PORT, ENNORE

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 134/2026 dated 30.09.2026 notified that:

1. Attention of all Importers, Exporters, Customs Brokers, Steamer Agents, Shipping Lines, Container Freight Stations and other members of the Trade is invited to the Public Notice No. 318/2001 issued by the Custom House, Chennai, wherein M/s. Chennai Container Terminal Pvt. Ltd. ('O Yard' CFS) was appointed as 'Custodian' of imported goods landed at Chennai Port and received in their 'O' Yard CFS until the goods are cleared for home consumption or are warehoused or are transshipped in accordance with the provisions of the Customs Act, 1962. M/s. Chennai Container Terminal Pvt Ltd (O Yard CFS) was also appointed as 'Custodian' of cargo brought into their premises for export till cargo are exported.

2. In exercise of powers conferred under Section 45(1) of the Customs Act, 1962, M/s. Chennai Container Terminal Pvt Ltd (O Yard CFS) is appointed as 'Custodian' of imported goods landed at M/s. Kamarajar Port, Ennore and received in their 'O' Yard CFS until the goods are cleared for Home Consumption or are warehoused or are transhipped in accordance with the provisions of the Customs Act, 1962. M/s. Chennai Container Terminal Pvt Ltd (O Yard CFS), also appointed as 'Custodian' of cargo brought into their premises for export till the same are exported from this port.

3. M/s. Chennai Container Terminal Pvt Ltd (O Yard CFS) as the custodian of the goods meant for exports and imports would be required to comply with the provisions of Section 45 of the Customs Act, 1962, Handling of Cargo in Customs Areas Regulations, 2009, as well as rules, regulations and instructions issued from time to time.

This Public Notice will come to effect from 30-09-2026.
[For further details please refer the Public Notice]

PUBLIC NOTICE

ISSUANCE OF PUBLIC NOTICE IN RESPECT OF M/S. CHENNAI CONTAINER TERMINAL PVT LTD (O YARD CFS) - DECLARATION OF 'CUSTOMS AREA' UNDER SECTION 8(B) OF THE CUSTOMS ACT, 1962 FOR HANDLING IMPORT AND EXPORT CARGO PERTAINING TO M/S. KAMARAJAR PORT, ENNORE

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 133/2026 dated 30.09.2026 notified that:

1. Attention of all Importers, Exporters, Customs Brokers, Steamer Agents, Shipping Lines, Container Freight Stations and members of the Trade is invited to the Public Notice No. 318/2001 issued by Custom House, Chennai wherein the premises of M/s. Chennai Container Terminal Pvt Ltd (O Yard CFS) was declared as 'Customs Area' for handling of import & export cargo and procedures to be followed under section 8(b) of the Customs Act,1962, Public Notice No. 319/2001 for specification of procedures for handling containerised import/export cargo, Public Notice No. 147/2004 for shifting of import CFS from Bharati Docks to 'O' Yard at Chennai Port, Public Notice No. 71/2006 for discontinuing direct delivery of FCL containers from yard and using 'O' Yard CFS for handling LCL cargo and Unaccompanied Baggage cargo, Public Notice No. 147/2006 for allowing FCL containers of ACP clients to be shifted to 'O' Yard CFS for examination and clearance, and Public Notice No. 43/2026 for permission for handling of Import Full Container Load (FCL) Cargo to M/s. O' Yard CFS, Chennai Container Terminal Limited. The boundaries and other specifications are as mentioned in the aforesaid public Notices.

2. In exercise of powers conferred under Section 8(b) of the Customs Act, 1962, the premises of M/s. Chennai Container Terminal Pvt Ltd (O Yard CFS), is declared as 'Customs Area' for handling of imported FCL and LCL cargo including Unaccompanied Baggage cargo as declared in Public Notices referred above arrived from M/s. Kamarajar Port and for handling of export cargo, till they are exported from this port.

3. The procedures for dealing with Export and Import cargo is to be followed as laid down in Handling of Cargo in Customs Areas Regulations, 2009 and as laid down in the public notices issued in this regard by Custom House, Chennai from time to time.

This Public Notice will come to effect from 30-09-2026.

[For further details please refer the Public Notice]

CUSTOMS

PUBLIC NOTICE

FRAMEWORK FOR IMPLEMENTATION OF INTEGRATED TECHNOLOGY-ENABLED CARGO SAFETY AND SECURITY CONTROLS AT CONTAINER FREIGHT STATIONS UNDER JNCH

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 120/2026 dated 30.09.2026 notified that:

1. Jawaharlal Nehru Port Authority (JNPA), commissioned on 26.05.1989, has grown from a bulk cargo terminal into India's largest container port and one of the leading container ports globally. It is connected with more than 200 ports worldwide and handles a substantial share of the containerised cargo passing through the major ports of the country. Its development over the years has been supported by modern infrastructure, increasing automation and continuous improvement in operational and security standards.

2. JN Port operates under an ISPS compliant Port Facility Security Plan, with CISF deployment, regulated access, automated gate verification and round-the-clock CCTV monitoring. Such security cannot, however, remain confined to the port terminals. A considerable part of the import and export cargo handled at JN Port is subsequently received, stored, examined, de-stuffed, stuffed or delivered through the CFSs operating under JNCH.

3. CFSs are, therefore, an extended arm of the port logistics system as well as the Customs cargo-custody chain. Once a container leaves a port terminal and enters a CFS, the level of safety and security available to the cargo should not be diluted. The security chain can remain effective only when the port terminal, transit movement and CFS operations are protected by compatible and reliable controls. It has accordingly become necessary for the CFSs under JNCH to upgrade their security systems in keeping with current international practices and technological developments in the maritime and logistics sector.

4. There are 33 CFSs functioning under JNCH, with differing layouts, cargo profiles, equipment and levels of digital maturity. HCCAR, 2009, however, does not prescribe different standards of responsibility for different CFSs. Every CFS approved as a Customs Cargo Service Provider, irrespective of its ownership, size, age, location or volume of cargo handled, is under the same obligation to safeguard imported goods and export cargo, regulate entry into the Customs area, maintain proper records and prevent unauthorised access, handling, removal, pilferage or tampering.

5. Under Section 45(1) of the Customs Act, 1962, all imported goods unloaded in a customs area remain in the custody of the person approved by the Principal Commissioner of Customs or Commissioner of Customs until they are cleared for home consumption, warehoused or transhipped. Section 45(2) requires that person to keep a record of such goods and send a copy of it to the proper officer. It also forbids that person to permit the goods to be removed from the customs area, or otherwise dealt with, except under and in accordance with the written permission of the proper officer or in the prescribed manner. Under Section 45(3), where imported goods are pilfered after unloading in a customs area while in the custodian's custody, the custodian is liable to pay duty on those goods. Section 141(1) places all conveyances and goods in a customs area under the control of officers of Customs. Section 141(2) provides that imported and export goods may be received, stored, delivered, dispatched or otherwise handled in a Customs area only in the prescribed manner, and that the responsibilities of persons engaged in these activities shall be as prescribed. HCCAR, 2009 has been framed under Section 157 read with Section 141(2) to give effect to these provisions.

6. Regulation 5(1)(i)(j) of HCCAR, 2009 requires a computerized system for location and accountal of goods and processing of documents; Regulation 5(1)(i)(n) of HCCAR, 2009 requires security and access control to prohibit unauthorised access and to ensure the safety and security of the premises and cargo. Regulation 5(1)(i)(o) permits the Commissioner of Customs to specify any other facility considered necessary having regard to the custody and handling of imported or export goods, while Regulation 5(1)(ii) requires the Customs Cargo Service Provider to provide safe, secure and spacious premises. The responsibilities prescribed under Regulation 6(1), particularly clauses (a), (b), (e), (f), (g), (i), (k) and (q), require proper accountal of cargo and every related activity, regulated handling and removal, safe and secure custody, prevention of pilferage and compliance with Customs directions. The statutory custody obligations under Section 45, and the Customs control over Customs areas under Section 141, apply fully to every CFS under JNCH.

7. Recent incidents and attempted incidents examined by JNCH have involved theft or pilferage of cargo, unauthorised movement of containers or loose cargo, interference with seals, access by unauthorised persons and irregular activity during night or low-activity periods. These incidents show that the mere availability of guards, CCTV cameras or separate software applications does not provide adequate protection where the gate, yard, warehouse, equipment, surveillance and documentation systems operate independently or depend upon delayed manual entry, oral instructions or the discretion of a single user.

8. Theft or pilferage of containerised or bulky cargo is seldom possible through the act of one person. It ordinarily requires prior planning, use of a vehicle, availability of cargo-handling equipment and coordinated action by more than one person. The persons involved may include the driver, transporter, security personnel, surveyor, equipment operator, labour, warehouse personnel or other staff having access to the CFS. A container may first be moved from its recorded position to a distant or secluded area and thereafter opened, de-stuffed or loaded into another vehicle. Absence of real-time vehicle monitoring, system-generated tasks and immediate alerts facilitates such coordinated activity and increases the risk that it goes undetected.

9. Experience indicates that an effective arrangement is one in which vehicle authorisation at entry, system-generated task control inside the CFS and independent reconciliation at the out gate operate as one connected process. This chain shall cover import containers from the port terminal to the CFS and onward delivery, as well as export cargo from carting, stuffing and sealing at the CFS until receipt of the sealed container at the nominated port terminal.

10. Vehicle management shall form the central part of this security framework. The identity of the vehicle and driver, purpose of entry, concerned Bill of Entry or Shipping Bill, cargo to be handled, authorised location, assigned task and permitted duration of stay shall remain digitally linked throughout the presence of the vehicle in the CFS. No vehicle shall be permitted to enter, approach cargo, undertake loading or unloading, or leave the CFS merely on the basis of an oral instruction or manually prepared document.

11. With the technology now available, the customer portal, gate, visitor- management system, vehicle-management system, yard-management system, warehouse, cargo-handling equipment, CCTV, control room and gate-out barrier can operate as one connected system. OCR, ANPR, QR/PIN/RFID-based credentials, GPS, geofencing, vehicle telematics and equipment telemetry, together with video analytics and data analytics, can assist in identifying, in real time or through periodic analysis, mismatches, abnormal movement, excessive dwell time, movement towards secluded areas, after-hours activity and recurring combinations of persons, vehicles and equipment.

12. Data analytics shall be used to identify defined exceptions, recurring discrepancies and unusual associations. Artificial-intelligence based tools may also be used wherever feasible. Such tools shall remain an aid to supervision and shall not be the sole basis for an adverse operational decision.

13. Accordingly, in exercise of the powers under Regulation 5(1)(i)(o) of HCCAR, 2009, read with Regulations 5(1)(i)(j) and 5(1)(i)(n) thereof, the Commissioner of Customs (General) hereby specifies the Integrated Technology-Enabled Cargo Safety and Security Framework, placed at Annexure-I, as a facility necessary for the custody and handling of imported and export goods in the customs area. The framework shall be adopted by every CFS under JNCH. It is outcome-based and does not require every CFS to use the same application. A CFS may upgrade its existing systems, integrate separate applications through secure interfaces or introduce new modules, provided that the minimum functional requirements and acceptance tests prescribed in the Annexures are met.

14. The central requirement is that an authorised event recorded in one part of the system shall automatically update all connected functions. Information already available in an authorised system shall not be re-entered by different users merely to complete the next stage. Every sensitive action shall be attributable to an authenticated user, device or equipment, and every change shall preserve the earlier value. An unauthorised transaction shall be blocked at the time it is attempted, wherever this is technically feasible. Where a physical action cannot be prevented by the system, it shall be detected and alerted in real time, and the container, cargo or vehicle concerned shall be placed on a System Security Hold.

15. The system shall operate on a job-driven basis. No container or loose cargo shall be moved, opened, loaded, unloaded, examined, de-stuffed, stuffed or delivered without a valid system-generated task arising from an eligible transaction. Completion of the earlier stage shall be validated before the next task is generated.

16. Where a validation fails, the container, cargo or vehicle shall remain blocked and the next task shall not be generated. An alert shall simultaneously be sent to the designated operational and senior staff through email, SMS, mobile application or another suitable means. If the alert is not attended to within the prescribed period, it shall automatically be escalated to the next level of management.

17. Regulatory Holds communicated to the CFS by Customs, shall operate as one common status across the gate, yard, warehouse, equipment and gate-out systems. The CFS shall reflect every such hold in its system immediately on receipt. A free-text remark, paper instruction, local gate entry or earlier-generated gate pass shall not override an active regulatory hold.

18. The out gate shall operate as an independent final barrier. Before allowing exit, the system shall freshly verify the vehicle

and driver, other admitted persons, cargo or container identity, seal, regulatory hold and release status, completed task, gate pass and unresolved alerts. A mismatch or unresolved critical alert shall prevent generation of the gate pass and operation of the exit barrier.

19. A 24×7 Security and Operations Control Room shall monitor alerts relating to port-to-CFS and CFS-to-port transit, gate operations, internal vehicle movement, yard and warehouse activity, Customs holds, surveillance, personnel presence and device health. Acknowledgement, action, escalation and closure of every material alert shall be recorded.

20. All overrides, exceptions, edits, cancellations, approvals, failed attempts and emergency actions shall remain visible in a tamper-resistant and searchable audit trail. Operational users shall not be permitted to delete transactions, alter audit evidence or bypass a system block. Any exceptional or emergency action shall require approval at the designated senior level and shall record the reason, approving staff, date, time and supporting evidence.

21. Technologies such as secure APIs, OCR/ANPR, QR/PIN/RFID credentials, GPS/geofencing, RTK/GNSS, equipment telemetry, video analytics, biometric verification and fixed or body-worn cameras may be used singly or in combination. Equivalent technology shall be acceptable where it achieves the same or a better control outcome and produces reliable audit evidence.

22. The minimum functional requirements are set out in Annexure-I. Compliance shall be established through controlled demonstrations and the minimum acceptance tests prescribed in Annexure-II. The phased implementation schedule, deliverables and post-implementation assurance requirements are prescribed in Annexure-III. These requirements constitute the minimum acceptable standard and shall not prevent a CFS from adopting stronger safeguards based on its layout, cargo profile and operational risk.

23. Each CFS shall undertake implementation in accordance with Annexure III and submit a phase-wise compliance report. Upon completion of Phase III, it shall submit a final compliance report identifying the controls implemented, controls under progress, failed or pending tests, interim safeguards and the date by which every remaining gap shall be closed. Such a gap shall be treated as a continuing non-compliance.

24. Installation of equipment, production of a vendor certificate or submission of screenshots shall not, by itself, be treated as compliance. Compliance shall be verified through process demonstration, live or controlled test transactions, retrieval of audit evidence and successful completion of the tests prescribed in Annexure II.

25. After implementation, every CFS shall carry out the quarterly and half-yearly reviews prescribed under the post-implementation assurance provisions of Annexure III. The Commissionerate may undertake live negative testing, transaction replay, surprise verification or independent audit of the system at any time. The CFS shall provide the required technical and operational assistance without making such verification dependent upon the presence of its technology vendor.

26. Where any cargo-handling, security, survey, transport, equipment, software- operation or other function is outsourced, the CFS shall continue to remain fully responsible for the acts and omissions of the outsourced agency. Written permission under Regulation 6(2), wherever applicable, and the directions contained in the advisory dated 05.08.2026 shall be complied with. Engagement of a technology vendor shall not dilute the responsibility of the CCSP for the integrity, availability, security and auditability of its systems and records.

27. As a practical illustration, the security controls introduced at M/s International Cargo Terminal Pvt. Ltd. and examined during the inspections dated 17.08.2026 and 16.09.2026 were found to have materially strengthened gate validation, vehicle and visitor control, system-generated tasking, hold management, alerts, audit trails and surveillance. Other CFSs may, on a voluntary basis, seek process-level inputs from ICTPL or any other CFS demonstrating equivalent or stronger controls. This reference does not constitute endorsement or certification of any CFS, vendor, product or technology.

28. All CFSs shall comply with the minimum requirements prescribed in Annexures I to III within the stipulated periods and shall strengthen and continuously maintain their security infrastructure, surveillance, access control, vehicle monitoring and operational safeguards. These requirements shall be implemented in continuation of the directions contained in the Advisory dated 25.06.2026 issued vide F. No. GEN/2637/2026-CCSP concerning strengthening of security, regulatory compliance and operational discipline at CFSs. Continued dependence on manual processes, failure to introduce or maintain the prescribed controls, or any system, device or interface deficiency which results in unauthorised access, movement, handling or removal of Customs cargo, shall be viewed seriously and may invite action under the Customs Act, 1962, HCCAR, 2009 and other applicable provisions.

29. Any incident of theft or pilferage of Customs cargo within a CFS shall be viewed with the utmost seriousness. Where such

an incident prima facie discloses a failure of custody, access control, surveillance, vehicle monitoring or cargo- movement controls, the Commissioner of Customs (General) may suspend the approval granted to the Customs Cargo Service Provider under Regulation 11(2) of HCCAR, 2009, if satisfied that immediate action is necessary and that an enquiry against the Customs Cargo Service Provider is pending or contemplated.

30. Difficulties in implementation, if any, may be brought to the notice of the undersigned through the Deputy/Assistant Commissioner, CCSP Cell, JNCH.

[For further details please refer the Public Notice]

PUBLIC NOTICE

DOCUMENTATION REQUIREMENTS FOR IMPORT OF SPECIFIED CATEGORIES OF PRODUCTS UNDER NAC-CHEMICALS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, issued Public Notice No. 118/2026 dated 38.09.2026 notified that:

Kind attention is invited to CBIC Circular No. 40/2026-Customs dated 03.09.2026, whereby CDSCO has prescribed checklists at Annexure A for the following seven categories of products. The checklists specify the documents to be verified by Customs officers for each category:

Checklist I: Cosmetics

Checklist II: Drugs, including active pharmaceutical ingredients (APIs) and finished formulations

Checklist III: Import of drugs:

- For personal use
- (b) Small quantities of a new drug imported by a government hospital or autonomous medical institution for the treatment of patients

Checklist IV: Import of drugs for examination, test or analysis

Checklist V: Medical devices, including in vitro diagnostic (IVD) kits/ devices

Checklist VI: Import of medical devices

Checklist VII: Import of raw materials or components used in the manufacture of medical devices. These include substances, pieces, parts, software, firmware, labelling or assembling intended to be included as part of the finished, packaged and labelled device.

2. The import of the above products is subject to mandatory compliance under the Drugs and Cosmetics Act, 1940 and the rules made thereunder, including requirements relating to licences, permissions and registration certificates, as applicable.

3. Accordingly, for the seven categories of products specified above, stakeholders shall comply with the applicable requirements and ensure that the documents specified in the relevant checklist at Annexure A to the Circular are submitted. This is to facilitate assessment and examination and minimise multiple queries and consequent delays.

4. Public Notice No. 71/2025 dated 17.09.2025 issued by JNCH shall stand modified to the extent covered by CBIC Circular No. 40/2026-Customs dated 03.09.2026. Its provisions shall continue to apply to other products and requirements not covered by the Circular.

5. Any difficulty in implementation of this Public Notice may be brought to the notice of the undersigned.

This issues with the approval of the Convenor, NAC-Chemicals, Mumbai Customs, Zone-II.

[For further details please refer the Public Notice]

DGFT

DISCUSSION

REGISTERED EXPORTER SYSTEM (REX): SELF-CERTIFICATION OF PREFERENTIAL ORIGIN

OUR COMMENTS: The Registered Exporter System (REX) is a system of self-certification of origin that enables registered exporters to certify the preferential origin of eligible goods by making a prescribed Statement on Origin on an invoice or other commercial document. This mechanism simplifies export documentation and reduces the need to obtain a separate certificate of origin for every qualifying shipment.

For Indian exporters, REX registration is relevant only where the destination country, applicable preferential trade scheme and exported products fall within an arrangement that recognises the REX system. Accordingly, exporters should verify the applicable HS/ITC-HS Code, destination country and Rules of Origin before proceeding with registration.

Eligibility and Documentation: Manufacturer exporters, merchant exporters, companies, LLPs, partnership firms and proprietorships may be eligible, subject to the requirements of the applicable scheme. The supporting documents may include the Importer Exporter Code (IEC), business registration documents, PAN, GST registration certificate, authorised signatory details, product list with HS codes, manufacturing process details, raw material records and supplier declarations, as applicable.

Application Process: The exporter must first identify the product and verify whether REX applies to the proposed export. Thereafter, the exporter should examine the relevant Rules of Origin, prepare the application with supporting documents and submit it to the competent registration authority. Upon successful verification and registration, the exporter can use the assigned REX number and prescribed Statement on Origin for eligible consignments in accordance with the applicable requirements.

Benefits and Compliance Requirements: REX facilitates self-certification of preferential origin, simplifies export documentation and may enable overseas importers to claim reduced customs duties where the relevant preferential scheme permits such treatment. However, registration alone does not guarantee preferential duty benefits; the exported goods must satisfy the applicable origin criteria.

Exporters are required to maintain adequate records supporting their origin declarations, including manufacturing and procurement details, raw material and component information, supplier declarations, invoices and relevant accounting records. Competent authorities may also undertake post-verification of self-certified origin declarations based on requests from importing-country customs authorities or other authorised bodies.

Key Takeaway: REX compliance extends beyond obtaining a registration number. Exporters must ensure that each Statement on Origin is supported by appropriate documentary evidence and respond to verification requests within the prescribed timelines. Failure to substantiate origin claims or comply with applicable requirements may result in adverse consequences for the registration and preferential tariff claims.

Exporters should refer to the applicable DGFT guidance and scheme-specific Rules of Origin before making a Statement on Origin.

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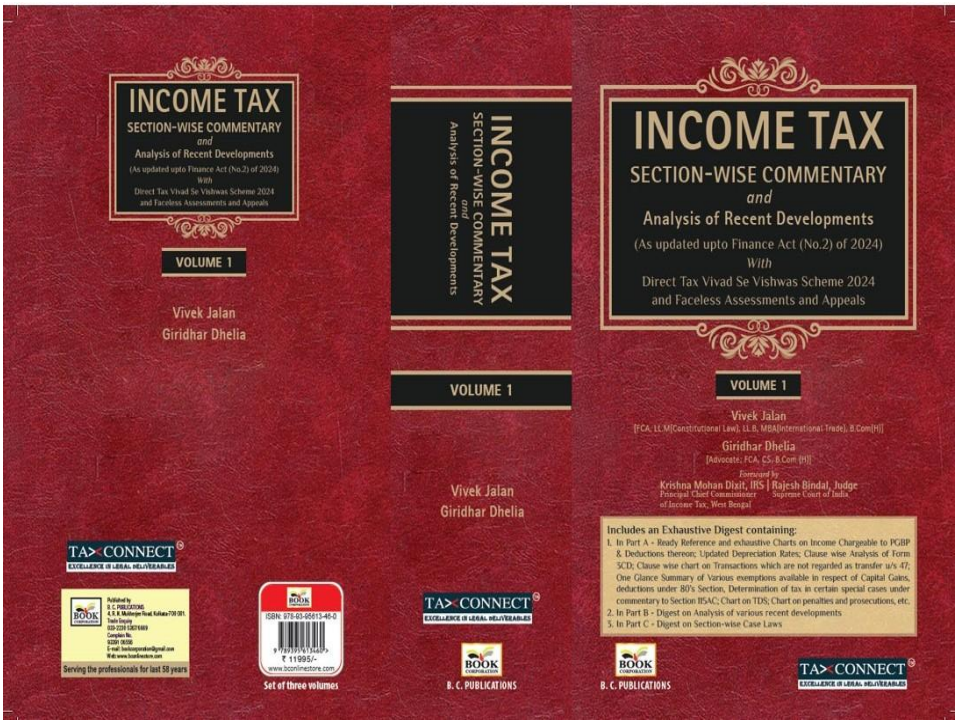
Income Tax Section-Wise Commentary and Analysis of Recent Developments



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