

**Circular No.11/2025-Customs**

F. No. 450/108/2017-Cus IV

Government of India

Ministry of Finance

Department of Revenue

(Central Board of Indirect Taxes & Customs)

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229A, North Block, New Delhi

Dated the 3<sup>rd</sup> April, 2025

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs  
(Preventive)

All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax

All Principal Commissioners/ Commissioners of Customs/Customs (Preventive)

All Principal Director Generals/Director Generals under CBIC

**Subject: Implementation of the Export Entry (Post export conversion in  
relation to instrument-based scheme) Regulations, 2025–Reg.**

Madam/ Sir,

In the recent past, various reform measures have been taken to reduce time and cost of doing business for exporters. This includes seamless credit of drawback on exporters account, single registration for AD Code, extension of RODTEP benefits.

2. In line with Budget Announcement for automation of remaining customs processes and suggestions from the industry, functionality for post export changes in shipping bills is being implemented with following salient features:

- a. Electronic processing of amendments under section 149 of the Customs Act;
- b. Electronic processing of provisional assessment in exports;
- c. Re-transmission of relevant details to the agencies concerned.

3. Considering the sensitivities of amendments of certain details in shipping bills under section 149 of the Customs Act, 1962, the Board directs that, the fields as mentioned in the table below may be allowed to be changed only with the approval of the Additional or Joint Commissioner of Customs. This is in addition to any other legal requirement that would be applicable, for instance, in the case of conversion of shipping bills, Pr. Commissioner/Commissioner of Customs is the competent authority.

Table

|                      |  |
|----------------------|--|
| Shipping Bills Level | <ul style="list-style-type: none"> <li>i. Port of Loading</li> <li>ii. Country of Final Destination</li> <li>iii. Port of Discharge</li> </ul> |
| Invoice              | <ul style="list-style-type: none"> <li>i. AD Code</li> <li>ii. Invoice Value</li> </ul>  |
| Item                 | <ul style="list-style-type: none"> <li>i. HS Code</li> <li>ii. Description of Goods</li> <li>iii. Quantity</li> </ul>                          |

4. Further, based on the suggestions received, ‘The Shipping Bill (Post Export Conversion in relation to Instrument based Scheme) Regulations, 2022’, is being superseded vide Notification No. 21/2025-Customs (N.T.) dated 3<sup>rd</sup> April, 2025 ‘Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025’, incorporating following aspects:

- a. ‘Export Entry’ has been incorporate and defined as to cover all kinds of export as defined in clause (16) of section 2 of the Customs Act, 1962;
- b. The overall time-limit for conversion of export entries shall be one year from the date of order for clearance of goods under appropriate sections of the Customs Act, 1962. Even for the export entries filed prior to 22.02.2022, the time-limit of one year shall be from the date on which the ‘Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025’ have come into force;

- c. Entries made under Section 84 of the Customs Act, 1962 would be a part of these regulations for permitting amendments along with restrictions as prescribed under the regulations, as drawback and other export benefits as extended to these modes;
  - d. To provide for export entries filed under drawback to be converted into Instrument-based Schemes;
  - e. To provide for reversal of benefits, if availed, in the scheme from which the conversion is sought as a condition for amendment;
  - f. All conversions of Export Entry, other than Free Shipping Bills have also been covered.
5. The Directorate General of Systems and Data Management will issue suitable advisory with respect to the implementation guidelines of the said regulations.
6. This Circular may be given wide publicity by issuance of suitable Trade/Public Notices. The Officers under your jurisdiction may be sensitized to handle the Post EGM Module. Difficulties, if any, in the implementation of the above circular may be brought to the notice of the Board.
7. Hindi version follows.

Yours sincerely,

धनंजय सिंह

(Dhananjay Singh)

Under Secretary to the Government of India

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