

Circular No. 15/2026-Customs

No. 450/23/2026-Cus-IV
Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes & Customs)

Room No. 16049, Kartvaya Bhavan-I,
New Delhi, the 27th March, 2026.

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive)/
Customs and Central Tax

All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive)/ Customs
and Central tax

All Principal Director Generals/ Director Generals under CBIC.

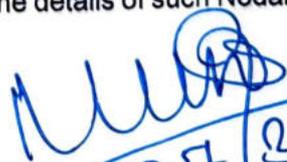
Madam/Sir,

**Subject: International Transshipment of FCL/LCL cargo from all Ports/Airports, in
view of disruption in maritime routes due to closure of the Strait of Hormuz-
Section 143AA of the Customs Act, 1962 – reg.**

I am directed to refer to Circulars No. 09/2026-Customs dated 08.03.2026, No. 10/2026-Customs dated 10.03.2026 and No. 12/2026-Customs dated 17.03.2026 issued by the Board in the context of severe disruption in maritime routes due to closure of the Strait of Hormuz, resulting in diversion/return of export cargo from international waters Indian Waters. Reference is also invited to Circular No. 14/2007-Customs dated 16.03.2007, which prescribes the procedure for international transshipment of cargo. Representations have been received from the trade and field formations seeking extension of the facility of international transshipment to both Full Container Load (FCL) and Less than full Container Load (LCL) cargo from all Customs stations, along with a simplified and uniform procedure for grant of approvals, including in cases involving movement through other Customs stations.

2. The matter has been examined by the Board. In view of the ongoing disruption in maritime routes and with a view to facilitate trade and mitigate logistical bottlenecks, it is clarified that International transshipment of both FCL and LCL cargo shall be permitted from all seaports and international airports, including cases involving transshipment through other Customs stations, subject to compliance with the provisions of the Customs Act, 1962, the rules made thereunder.

3. For the purpose of expeditious processing and supervision of requests for international transshipment, each Customs Zone shall designate a Nodal Officer not below the rank of Additional Commissioner or Joint Commissioner of Customs. The details of such Nodal Officer


27/3/2026

(name, designation, email and contact number) shall be notified through Public Notice immediately and publicised on the Commissionerate website.

4. The procedure prescribed in the Board Circulars No. 14/2007-Cus dated 16.03.2007 and No. 12/2026-Customs dated 17.03.2026, for allowing International Transshipment of FCL/LCL cargo from all Ports/Airports shall be duly followed. The Nodal Officer shall ensure that permissions for international transshipment are granted by the jurisdictional Assistant/Deputy Commissioner of Customs, duly authorised by the jurisdictional Commissioner, on priority basis, after due verification.

5. Transshipment involving multiple Customs stations: In cases where the international transshipment involves movement of cargo to another Customs station (port/airport) for onward transshipment, the following procedure shall be followed:

(i) The Nodal Officer at the originating Customs station shall obtain prior consent through official email from the Nodal Officer of the concerned transit/destination Customs station;

(ii) The Nodal Officer of the transit/destination station shall convey consent through official email after verifying availability of sufficient, safe and secure storage space, adequate infrastructure and logistics support, and readiness to handle and supervise such transshipment cargo;

(iii) Upon receipt of such consent, the Nodal Officer of originating customs station shall ensure that the permission for international transshipment permission may be granted at the originating station on priority basis;

(iv) The movement of cargo to the transit/destination Customs station shall take place under appropriate Customs control (including sealing of containers, where required).

6. The Custodian of the cargo at the originating, transit and destination Customs stations shall be responsible for safe custody, secure storage, proper handling and accounting of transshipment cargo during the entire period it remains under their charge. The Custodian shall ensure compliance with all Customs instructions, maintain proper records, facilitate Customs supervision, and immediately report any discrepancy, damage or irregularity noticed in the transshipment cargo.

7. Further, it has been represented to the Board that certain cargo moving from Bangladesh via Kolkata/Mumbai and presently lying at JNPT requires temporary facilitation for onward movement through Mumbai Airport for international transshipment. The said matter is under examination of the Board.

8. Representations have also been received from the trade regarding export cargo, originally cleared at ICDs, which is presently lying at gateway ports on account of disruption in maritime routes. In this regard, it is clarified that,-

(i) On the request of exporter, cancellation of LEO/Shipping Bill shall be permitted by the originating ICD. Based on such cancellation, Customs officer at the gateway port may allow movement of such cargo out of the port for return to the exporter or for re-routing, as appropriate, subject to compliance with the provisions of the Customs Act, 1962. There is no need to bring back the containers at originating ICD. Custodian at gateway port shall ensure proper accounting of such cargo.

(ii) Such requests shall be processed expeditiously, in coordination with the concerned ICD and gateway port, so as to mitigate congestion and facilitate trade. To streamline procedures and minimize delays, all communications and submissions may be carried out electronically

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through official email, with a copy marked to the concerned exporter and physical documentation be avoided to the extent possible.

9. Further, attention is also invited to the provision of SCMTR, 2018, which provide a comprehensive framework for electronic filing and processing of cargo manifest and transshipment operations. Implementation of SCMTR, 2018, has remained deferred mainly on account of development and testing of requisite messages by stakeholders. All zones and DG Systems should expedite operationalisation of SCMTR, 2018, which will greatly aid in such emergent situations requiring supply chain resilience.

10. The above facility along with relaxation timeline as indicated at para 3 of Circular No. 12/2026-Customs dated 17.03.2026 shall remain in force till 15.04.2026.

11. Difficulties, if any, in implementation of this Circular may be brought to the notice of the Board immediately.

Hindi version will follow.

Yours faithfully,



(Munesh Kumar Meena)
OSD, Cus-IV,
Customs Policy Wing