

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 10th April, 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.

**Subject: Procedure to handle export cargo originating from SEZ, in view of disruption in
maritime routes due to closure of the Strait of Hormuz- Section 143AA of the Customs Act,
1962 – reg.**

Madam/Sir,

I am directed to refer to Circulars No. 09/2026-Customs dated 08.03.2026, No. 10/2026-Customs dated 10.03.2026, No. 12/2026-Customs dated 17.03.2026 and No. 15/2026-Customs dated 27.03.2026 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. Representations have been received from the trade and field formations to prescribe a simplified and uniform procedure for handling of export cargo originating from SEZ and affected due to disruption in maritime routes.

2. The matter has been examined by the Board. In case of export cargo, originally cleared at SEZs, which is presently lying at gateway ports on account of disruption in maritime routes, it is clarified that, -

- i. On the request of exporter, cancellation of LEO/Shipping Bill shall be permitted by the originating SEZ. 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 to the originating SEZ. Custodian at gateway port shall ensure proper accounting of such cargo.
 - ii. Such requests shall be processed expeditiously, in coordination with the concerned SEZ 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 through official email, with a copy marked to the concerned exporter and physical documentation be avoided to the extent possible.
 - iii. The SEZ originating export cargo which were loaded into vessels but have returned back to the gateway port due to return of vessels shall be handled as per the procedure mentioned in Circular No 09/2026 dated 08 March 2026 and para 2(a) of Circular No.12/2026-Customs dated 17 March 2026, as applicable.
 - iv. Permission for de stuffing and storage of such cargo at the Customs Bonded Warehouse at the gateway port may be given. Re-routing of the cargo, if requested may be permitted subject to filing of shipping Bills and adherence to other existing legal provisions and procedures made thereunder.
3. The above facility along with relaxation timeline as indicated at para 10 of Circular No. 15/2026-Customs dated 27.03.2026 shall remain in force till 30.04.2026.
4. Difficulties, if any, in implementation of this Circular may be brought to the notice of the Board immediately.

Hindi version will follow.

Yours faithfully,



(Indrajit Panda)

10/04/26

Under Secretary, Cus-IV,
Customs Policy Wing