

**Circular No.21/2026-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 15<sup>th</sup> 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 containers off loaded at foreign ports and subsequently returned to India, 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,

Reference is invited 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, No. 15/2026-Customs dated 27.03.2026 and No 19/2026 dated 10.04.2026 issued by the Board in the context of 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 highlighting procedural and legal challenges in respect of export containers originating from India, which are off-loaded at intermediate foreign ports and are subsequently returned to India without being delivered at the final destination.

2. The matter has been examined by the Board. In order to facilitate trade and ensure expeditious handling of such cargo, where export cargo is brought back to Indian ports which are off-loaded at intermediate foreign ports at Sri Lanka due to the closure of the Strait of Hormuz or similar disruptions the following procedures are hereby prescribed to be followed :-

- i. SAM should be filed by the Shipping line or the authorised representative as there would be change in the vessel, consignor - consignee and the Bill of Lading details on account of discharge and return of cargo to the Indian port.
- ii. The container particulars shall be verified with the corresponding details in Shipping Bills and other documents. During such verification, for factory stuffed Self Seal containers having RFID e-seal as per Circular No.26/2017-Customs dated 01.07.2017

  
15/04/2026

and No.36/2027-Customs dated 28.08.2017, the integrity of seals shall be checked and matched with seal details declared in the Shipping Bills and other documents. For containers stuffed in CFS/ICD with RFID e seal or Customs bottle seal having unique number, the field formations shall coordinate with DG Systems and get details of the seal entered in ICES while entering the stuffing report for export container for the purpose of matching and verification, if it cannot be retrieved by the officer in System.

- iii. The containers may be offloaded at the port terminal without filing a Bill of Entry, subject to verification of SAM and other related shipping documents. The relaxation in filing of the Bill of Entry shall be allowed only where the integrity of the container seal is found to be intact and the seal particulars are verified to be in conformity with the declared details as mentioned in para 2 (ii) above.
  - iv. Shipping Bills/ LEO shall be cancelled using the "Post EGM SB Cancellation" module in EDI system as per ICES Advisory 16/2026 dated 24.03.2026.
  - v. Back to town of such cargo shall be permitted as per the procedures in 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 , No. 15/2026-Customs dated 27.03.2026 and No 19/2026 dated 10.04.2026, as applicable.
  - vi. If the seal is found tampered or not intact, the container shall be subjected to 100% examination and the existing procedures for re-import have to be followed for such containers.
3. The field formations to ensure the recovery of all export incentives including IGST, Drawback etc. manually, if the same is already disbursed. Field formations are advised to handle such cases with due diligence while ensuring trade facilitation and safeguarding revenue.
4. The above relaxation shall remain in force till 30.04.2026.
5. 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