

Circular No. 28/2026-Customs

F. No.401/24/2026-Cus.III
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No. 16049, Kartavya Bhawan, New Delhi
#ApprovedDate#

To

All Principal Chief Commissioners / Chief Commissioners of Customs / Customs (Preventive) / Customs & Central Taxes
All Principal Commissioners / Commissioners of Customs / Customs (Preventive).
All Pr. Director General / Director Generals under CBIC

Subject: Testing of samples of Export Consignments- reg

Madam/Sir,

Representations have been received by Board wherein it has been highlighted that even when exporters have access to accredited labs, samples must first pass through Revenue Laboratories, causing delays and duplicate testing.

2. The issue has been examined by the Board. It is stated that various Circulars have been issued by Board with respect to forwarding of samples to outside laboratories. Circular 43/2017- Customs dated 16.11.2017 and Circular No. 11/2018-Customs dated 17.05.2018 shortlisted the items whose samples cannot be tested in CRCL Laboratories and has also identified Laboratories functioning under the other Ministries /Departments/ Organizations where such samples could be tested. Further, vide Circular No. 46/2020-Customs dated 15.10.2020, Board has prescribed guidelines for Testing of outside samples by Revenue Laboratories.

3. It has been observed that exporters often voluntarily obtain testing and quality certification of export consignments in order to comply with technical regulations, sanitary and phytosanitary requirements, product standards and other compliances prescribed by the countries where samples are exported. In many sectors, such testing is routinely undertaken through laboratories accredited by the National Accreditation Board for Testing and Calibration Laboratories (NABL), Export Promotion Councils (EPCs) or other recognised agencies.

4. In view of above, it is clarified that, in respect of export consignments,

exporters may continue to voluntarily obtain test reports from NABL-accredited laboratories, accredited laboratories recognised by Export Promotion Councils (EPCs) or other recognised agencies for the purpose of fulfilling regulatory requirements of the country where samples are being exported. In such cases, where the test report is submitted for such compliance and there is no risk based intervention or intelligence, the proper officer shall take into consideration such test reports issued by the aforesaid accredited laboratories without mandatorily sending such samples to CRCL.

5. In cases involving risk based intervention or intelligence, the proper officer shall continue to follow the existing procedure for withdrawal and testing of samples, including referral to CRCL or other accredited laboratories as per extant instructions.

6. It is further clarified that the existing procedure for drawal and testing of samples of import consignments shall continue without any change and import samples shall be drawn and sent to CRCL or other accredited laboratories as per extant instructions.

7. In view of above, it is directed that necessary action may be taken to sensitize officers under your jurisdiction regarding the above issue.

8. Suitable trade notice may be issued by field formations for information of relevant stakeholders. The difficulties, if any, may be brought to the notice of the Board.

Hindi version follows.

Encls: as above

Yours faithfully,



(Anshuman Yadav)
OSD (Customs Policy Wing)