

Instruction No. 02/2026-Customs

F. No. 605/04/2020-DBK/CBIC
Government of India
Ministry of Finance,
Department of Revenue,
Central Board of Indirect Taxes & Customs,
Drawback Division

4th Floor, Jeevan Deep Building
Parliament Street, New Delhi- 110001

Date: 19th March, 2026

To,

All Principal Chief Commissioners/ Chief Commissioners (Customs/
Customs (Preventive) / Customs & Central Tax)

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

All Pr. Director General/Director Generals under CBIC.

Subject: Duty drawback on the export of unlocked mobile handsets by
merchant exporters- reg

Madam/Sir,

Your attention is invited towards the Delhi High Court Order No
WP (C) 9461/2023 dated 13.02.2025 on the above mentioned subject
which has been upheld by Hon'ble Supreme Court order dated
18.07.2025 in SLP Diary No. 30758/2025. Further, review petition in
the matter has also been dismissed by the apex court vide Order dated
29.01.2025 in review petition (Civil) Diary No. 69677/2025.

2. In view of the above, field formation(s) shall comply with the said
order scrupulously.

Yours faithfully,

(Mahendra Singh Gurjer)
OSD (Drawback Division)
CBIC, New Delhi

Digitally signed by
Mahendra Singh Gurjer
Date: 19-03-2026
12:35:42