

F.No. 394/02(298)/2020-COMMR(INV-CUS)/PT(forEoffice)

Instruction No. 10/2026-Customs

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(Investigation-Customs)

New Delhi, Dated 18.06.2026

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs
(Preventive)/Customs and CGST,
The Director General of Revenue Intelligence (DRI),
All Principal Additional Director General/ Additional Director General, Zonal Units of
DRI,
Webmaster, CBIC.

Madam/ Sir,

Subject: Completion of Data Entry in DIGIT-reg.

Reference is invited to CBIC Instruction No. 07/2023 - Customs dated 28.02.2023 regarding the completion of data entry in DIGIT. The DIGIT application has undergone a comprehensive upgradation and has gone live on 01.04.2026.

2. In this context, based on the feedback on capture of data flow in DIGIT and varied practises followed by different field formations was reviewed and following was observed, -

- i. Instances of incorrect reporting of type of case such as reporting of NDPS seizure cases as outright smuggling import/export cases rather than under NDPS category;
- ii. Lack of clarity of stage of recording a case in DIGIT, whether at the time of search or on the date of issuance of summons or when the case actually gets confirmed later;
- iii. There is no specific threshold criterion for defining minor cases;

3. Hence, it was felt that the DIGIT instructions need to be reviewed and modified suitably to ensure a uniform approach to be followed by all field formations while data is captured in the system. These instructions are issued in supersession of all the instructions issued earlier, specifying the criteria as to what data needs to be entered in DIGIT and the applicable timelines for the same.

4. **Types of Cases to be entered in DIGIT:** Only those "offence cases" which are covered under the following categories need to be entered in DIGIT:

- a) Outright smuggling cases, such as, the cases -

- i. in which no declaration for the offending goods was made in a bill of entry, shipping bill, bill of export, import manifest, export manifest under the Customs Act or under the regulations under Section 84 of the Customs Act;
 - ii. involving unauthorised removal of goods from Customs area, warehouse, SEZ, EOU etc, or
 - iii. in which no declaration for the goods was made under the regulations under Section 81 of the Customs Act; or
 - iv. in which the declaration was made to import or export goods prohibited under Section 11 of the Customs Act;
- b) Commercial fraud cases, that is, other than outright smuggling cases as per Para 4a above. Examples include cases that involve import or export of goods through fraudulent, falsified, incorrect or misleading declarations viz. mis-declaration, mis-classification, under/over-invoicing, wrong availment of exemption notifications, misuse of FTA/PTA/CEPA, non-payment of ADD/CVD/Safeguard duty, fraudulent availment of drawback and other export incentive schemes.
- c) Cases under the provisions of NDPS Act, Wildlife (Protection) Act, 1972 and other allied Acts.

Note: *in order to ensure uniformity in the data classification, it is clarified that*

- i. *The category of a case for entry in DIGIT shall be determined based on the statute under which the offence is primarily booked or proposed to be booked;*
- ii. *Where multiple laws are applicable, the main Act governing the offence shall decide the case category in DIGIT.*

For instance, in cases involving NDPS in imported consignments, the case shall be categorised under the NDPS category, even though it may be in the course of import and thus shall not be classified under Outright smuggling (Import).

4.1 The first entry regarding any Offence case shall mandatorily be done on occurrence of any of the actions mentioned below within the timelines specified in subsequent paras for Data Entry:

1. Search under the Customs Act or other Act(s);
2. Investigation initiated on the basis of the summons / letters issued under the Customs Act or other Act(s); and
3. Seizure/confiscation under the Customs Act or other Act(s);

4.2 It is hereby clarified that the minor cases, i.e. the cases during the course of normal executive work where assessment groups/Customs officers have detected discrepancy and the matter **involves both**, -

- a. adjudication with **waiver** of written Show Cause notice; and
- b. **release** of goods on imposition of redemption fine and penalty

need not be entered in DIGIT, if the value of goods involved is below the threshold which is, -

- (i) value of goods involved less than Rs 5 Lakh for cases at international airports regarding minor violations of Baggage Rules;
- (ii) value of goods involved less than Rs 20 Lakh for cases by Assessment Groups at Sea Ports, Inland Container Depots (ICDs) and the Air Cargo Complexes;
- (iii) value of goods involved less than Rs 1 Lakh for cases at courier terminals or foreign post offices;
- (iv) value of goods involved less than Rs 1 Lakh for cases involving minor/ petty violations at Land Customs Stations (LCSs) or Land Border Preventive Formations.

Notwithstanding above, in order to be eligible for reward disbursal, the case has to be necessarily entered in the DIGIT.

4.3 The detections made by Audit Commissionerate need not be entered into DIGIT.

5. Stages of Data Entry in DIGIT: Data entry in DIGIT is to be done at the following stages:

- I. **Search:** Searches conducted under the Customs Act, the NDPS Act or the Wild Life (Protection) Act, 1972 or other Acts, in a new offense case or a sub-case emanating from the existing offense case, need to be entered in DIGIT.
- II. **Summon:** Summons issued under the Customs Act, the NDPS Act or the Wild Life (Protection) Act, 1972 or other Acts, in a new offense case or a sub-case emanating from the existing offense case, need to be entered in DIGIT.
- III. **Seizure:** Seizures of goods, documents and things need to be entered in DIGIT, along with other relevant details like place of seizure, quantity of seizure, etc.
- IV. **Arrest:** All arrests made under the provisions of the Customs Act, the NDPS Act, the Wild Life (Protection) Act, 1972 or other Acts need to be entered in DIGIT, along with DIN, wherever applicable. The details of the detinue including his identity particulars (such as Aadhaar Number, PAN, Passport Number, Driving License or any other document prescribed by the government authorities), place and date of arrest, date of production before magistrate and other relevant details including those of custody should be entered in DIGIT.
- V. **Investigation:** Any investigation initiated on the basis of letter(s) under the Customs Act, the NDPS Act or the Wild Life (Protection) Act, 1972 or other Acts, needs to be entered in DIGIT.
- VI. **Conclusion of Investigations:** Every investigation attains completion stage through one of the following means: -

- a. **Issuance of Investigation Report (IR):** All investigating agencies are required to upload the IR on DIGIT once it is finalized. The field formation to which the IR is forwarded need to be updated of the developments by the investigating agency.
- b. **Issuance of Show Cause Notice (SCN)** — The details of SCN issued in each case need to be entered in DIGIT under SCN Module by the respective SCN issuing field formation. A scanned copy of the SCN is also required to be uploaded.

Note: In cases involving issue of multiple SCNs, where only limited SCNs (like SCN for seizure) are issued, the case will continue to figure under the "pending investigation" category until all the SCNs are uploaded and the "Issue" button is clicked, which will mark completion of investigations.

- c. **Filing of complaint under NDPS Act** — In such cases, on conclusion of investigations, a complaint is filed in the competent court. Once the complaint is filed, details of the same shall be entered in DIGIT.
- d. **Closure of investigations** under the provisions of **Section 28(2) of the Customs Act, 1962.**
- e. **Closure of investigation** under the provision of **Section 28(6) of the Customs Act, 1962.**
- f. **Closure of investigation** in case of **transfer of case** to other formation or other law enforcement authorities (e.g, Forest, Police).
- g. **Case not established:** This happens in cases, wherein, after the completion of the investigation, no offence is established under the applicable legal provisions.

VII. Adjudication: After issue of the Order-in-Original (O-i-O), details of the same need to be entered in DIGIT along with copy of the O-i-O by the office of respective Adjudicating Authority. The recommendation whether the case is fit for prosecution or not, along with the date of recommendation should also be entered, along with the copy of the letter issued. In case of common adjudicating authority or Commissioner (Adj.), such entries shall be made by the office of Common Adjudicating Authority and Commissioner (Adj.) respectively.

VIII. Post-Adjudication: The post-adjudication status of a case, such as payment (including part payment) of confirmed dues (e.g., duty, fine and penalty), filing of an appeal by either by the party concerned or the Department or both, must be promptly updated in DIGIT by the Commissionerate concerned, following timely verification of the relevant details.

IX. Prosecution: In all cases, wherein prosecution is approved by the sanctioning authority, following details also need to be entered in DIGIT:

- a. Sanction details (including name and designation of the sanctioning authority, and the date of sanction);
- b. Details of complaint (including Complaint No., Name of the Court, Date of Complaint, etc.);
- c. Outcome of complaint; and
- d. Details of immunity granted (including through order of Settlement Commission or Compounding of offences by the Competent Authority).

6. Timelines for Data Entry: The data contained in DIGIT is utilized for reporting to Board, other Ministries including in drafting replies to Parliamentary Questions and to generate various periodical reports. Thus, the accuracy, integrity and its timely feeding of data in DIGIT is absolute sine qua non for its utility. Accordingly, the following time-limits have been prescribed for feeding/uploading of data in DIGIT:

- a. Details of search — within 5 days of search in a new offense case or a sub-case emanating from the existing offense case;
- b. Details of summons – within 5 days of issuance of summons in a new offense case or a sub-case emanating from the existing offense case;
- c. Investigation initiated on the basis of letters – the timeline will be the same as in summons ((b) above).
- d. Details of seizure of goods, documents or things — within 5 days of seizure;
- e. Details of arrest – within 5 days of date of arrest along with entry of search, summons and seizure as the case maybe;
- f. Uploading of IR – from the date of issuance of IR till 5th day of the following month;
- g. Uploading of SCN — within 5 days from the date of issuance/receipt of SCN;
- h. Uploading conclusion of investigations — from the date of approval of closure/completion of investigations by the competent authority till 5th day of the following month;
- i. Uploading details of adjudication — from the date of issue of O-I-O till 5th day of the following month;
- j. Uploading details of filing of appeals and orders in various forum viz. Commissioner (Appeal), CESTAT / High Court etc. – from the date of filing appeal or issuance of order till 5th day of the following month by the jurisdictional executive Commissionerate;

- k. Uploading details of sanction of prosecution- from the date of approval of prosecution by the sanctioning authority till 5th day of the following month;
- l. Uploading details of filing of prosecution/complaint- from the date of filing of complaint till 5th day of the following month;
- m. Filing of complaint under NDPS Act – within 5 days of date of filing of complaint.
- n. As and when there is a payment made by the entity, all such details should be captured in DIGIT within 5 days of electronic credit by the investigating agency before issuance of SCN and thereafter by the jurisdictional executive Commissionerate.

7. Capturing of data in DIGIT: DIGIT provides the facility to capture data in detail for offenders (companies, firms, individuals, etc.) such as company/firm details (e.g., IEC, GSTIN, PAN, CIN, address and contact details – telephone/mobile number, e-mail), individual details (e.g., Aadhaar Number, PAN, Passport Number, Driving License or any other document prescribed by the government authorities, and addresses, and contact details – mobile/telephone number, e-mail), and travel details of passengers in the applicable cases, including travel itinerary and passport number. While registering a new case in the offence database or updating the data entry as per the time limits during various stages of the investigation cycle, it should be ensured by the case officer and the supervisory officers of the concerned formation that maximum details in the database are incorporated. These details thereafter may act as identifiers for such entities who are arrested/ noticee/ conoticee/ offenders etc. Care should also be taken to properly classify the case, upload the necessary documents and accurately fill remarks in the relevant fields, including the duty involved/ seizure values.

Note: In case of offenders intercepted during international travel, the passport details shall mandatorily be entered in DIGIT.

8. Administration of DIGIT: A 3-tier structure of Nodal officers is prescribed for the administration of DIGIT.

S.No.	Officer details	Designated by	Responsibilities
1	National Nodal Officer	Pr.DG / DG of DRI	a) Manage all-India operations of DIGIT; b) Mapping of Nodal officers; c) Make modifications in DIGIT after 10 th of the succeeding month after obtaining written approval of the

			<p>Pr Chief Commissioner/ Chief Commissioner/ DG along with, -</p> <ol style="list-style-type: none"> a. the certificate of the JC/ADC of the CC office that the amendments sought tallies with the MPR data for the said month; and b. signed copies of the relevant MPR of the said month.
2	Nodal Officers of JC/ADC rank in the CC office and JD/ADD rank in the DRI Zonal Unit/DRI HQ	PCC/CC of the concerned Zone/ Pr.DG/DG of DRI shall designate the nodal officer and details of such nodal officer shall be communicated to the National Nodal Officer for mapping in DIGIT	<ol style="list-style-type: none"> a) Ensure that the details are fed and updated in the DIGIT in a timely and accurate manner. b) Strict and continuous monitoring of DIGIT entries made by various formations/cells reporting to them. c) Make modifications in DIGIT entries after obtaining written approval of the concerned Pr. Commissioner/ Commissioner or Pr. ADG / ADG, till 9th of succeeding month (before filing of the MPR).
3	Nodal Officer of AC/DC rank in the Commissionerate/DRI Zonal Unit/HQ	Pr. Commissioner/ Commissioner or Pr. ADG/ADG of the concerned commissionerate/DRI Zonal Unit/HQ shall designate the nodal officer and details of such nodal officer shall be communicated to the National Nodal Officer for mapping in DIGIT	<ol style="list-style-type: none"> a) Deal with all the issues related to DIGIT at the Commissionerate/Zonal Unit including User Management (that is mapping of new users and un-mapping of users who have been transferred out of the formation), timely feeding of data in DIGIT and checking the accuracy of the data entered. b) Ensure that the data of DIGIT matches with that fed in the Monthly Performance Report (MPR) submitted by the respective formation; and c) Place the reconciliation report in tis regard for the perusal of senior officer of rank of at least JC by the 10th of every following month.

All other users of DIGIT in a particular formation shall be mapped or demapped by the nodal officer of that formation after due approval of the concerned Pr. Commissioner/Commissioner or Pr. ADG/ADG.

9.1 Monthly reconciliation between DIGIT data and MPR and auto-population of MPR from DIGIT: Consequent to letter F.No 21/100/2023-INV-CUSTOMS-CBEC-Part (1) dated 08.05.2025 as clarified by letter dated 14.05.2025, the monthly MPR reports and DIGIT data is being reconciled by the zones. Subsequently, for the month of December-2025 onwards, the arrest details in the monthly MPR-DRI-CUS-8 report are being auto-populated from the DIGIT database. Further, all the details in MPR-DRI-CUS-1 and MPR-DRI-CUS-8 will be auto-populated from upgraded DIGIT application from financial year 2026-27 onwards for which an option in MPR-DRI-CUS-1 will be given to field formations for manually entering the details of minor cases (para 4.2 supra) not entered in DIGIT. Hence, the instructions for monthly report sought vide letter dated 08.05.2025, 14.05.2025 and the monthly report earlier prescribed under Circular No. 38/2013-Cus dated 17.09.2013, issued vide F. No. 394/68/2013-Cus(AS) shall stand withdrawn from financial year 2026-27.

9.2 Gradually, the other MPR enforcement reports are also being worked upon for getting the same auto-populated from DIGIT in due course. Therefore, the correct and timely entry of case details in DIGIT is again being emphasised for correct reporting of performance of field formations in the MPR.

10. As part of the initiative to promote the Digital Governance framework of Government of India, all DIGIT related requests shall be handled electronically with in the DIGIT system itself. Only in exceptional circumstances, requests may be submitted through email to dri-digit.admin@gov.in, the designated email address for DIGIT related correspondence. Further, in accordance with Government of India's email policy, only communications sent from official gov/nic email I.D's shall be processed.

11. The Principal Chief Commissioners/Chief Commissioners, Heads of DRI Zonal Units are requested to circulate these Instructions to all the field formations under their charge for strict compliance.

12. Difficulties, if any, in implementing these instructions may be brought to the notice of the Board.

Yours faithfully,

Varun Yadav
18/06/2026

Varun Yadav
Deputy Commissioner
Custom-Investigation, CBIC