

F. No.CBEC-170550/2/2018-LAND CUSTOM SECTION-CBEC

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Room No. 227 A, North Block, New Delhi

Dated 8th April, 2025

To,

All Principal Chief Commissioners/Chief Commissioners of Customs
All Principal Chief Commissioners/Chief Commissioners of Customs (Preventive)
All Principal Chief Commissioners/Chief Commissioners of CGST & Customs
All Principal Director Generals/Directors General under CBIC

Madam/Sir,

Subject: Rescinding of Circular No. 29/2020-Customs dated 29.06.2020 in respect of Transshipment of Export Cargo from Bangladesh to third countries through Land Customs Stations (LCSs) to Port / Airport, in containers or closed bodied trucks- reg.

Attention is invited to Circular No. 29/2020-Customs dated 29.06.2020, as amended from time to time, issued by the Central Board of Indirect Taxes and Customs (CBIC), which provides for transshipment of export cargo from Bangladesh destined to third countries through Land Customs Stations (LCSs) to Ports and Airports.

2. It has been decided to rescind the aforesaid Circular No. 29/2020-Customs dated 29.06.2020, as amended with immediate effect. Cargo already entered into India may be allowed to exit the Indian territory as per procedure given in the Circular No. 29/2020-Customs.
3. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board.
4. Hindi version follows.

Yours faithfully,



(Megha Bansal)
Under Secretary (Land Customs)