

**Circular No. 09/2026-Customs**

F.No.450/23 /2026-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)

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Hall No 14049, Kartavya Bhavan,  
New Delhi, dated the 08th March, 2026

To,

All Principal Chief Commissioner/ Chief Commissioner of Customs/ Customs (Preventive) /  
Customs and Central Tax

All Principal Director General/ Director General under CBIC

**Subject: Return of export cargo from international waters due to closure of the Strait of Hormuz – Section 143AA of the Customs Act, 1962 – reg.**

Madam/Sir,

Representations have been received from field formations indicating that, due to the closure of the Strait of Hormuz and the consequent disruption in maritime routes, certain vessels carrying export cargo from India are unable to reach their destination ports and are returning to Indian ports. It has been requested to prescribe a simplified procedure for handling of such cargo.

2. The matter has been examined by the Board. It is noted that the present circumstances constitute an exceptional situation affecting international shipping routes and export logistics. Accordingly, Board in exercise of the powers conferred under Section 143AA of the Customs Act, 1962, prescribes the following procedures in order to facilitate trade and ensure expeditious handling of such cargo, where export cargo is brought back to Indian ports due to the closure of the Strait of Hormuz or similar disruptions. In all such cases the vessel shall be permitted to berth only at the same India port from which it was departed except in case of transshipment. The procedures to be followed in different situations are prescribed as below:

**(a) Cargo loaded on vessel and vessel is within Indian territorial waters and EGM or SDM not filed**

(i) The master of the vessel/Captain shall submit an undertaking stating that the vessel has not crossed territorial waters of India. In such cases, the vessels may be permitted to berth at the Indian port without filing Sea Arrival Manifest (SAM) where the vessel had earlier departed from an Indian port and has not called at any foreign port.

(ii) The containers may be offloaded at the port terminal without filing a Bill of Entry, subject to verification of related shipping documents.

(iii) The container particulars shall be verified with the corresponding Shipping Bills. During such verification, the integrity of container seals shall also be checked and matched with seal details declared in the Shipping Bills. If the seal is found tampered or not intact, the container shall be subjected to 100% examination.

(iv) The proper officer shall ensure that the Shipping Bills and Let Export Order is cancelled.

(v) Where requested by the exporter, Back to Town facility may be permitted by the proper officer.

**(b) Cargo loaded on vessel and vessel is within Indian territorial waters and EGM or SDM filed OR Vessel is beyond Indian territorial waters and is in International waters and returning without calling any foreign ports.**

(i) The master of the vessel/Captain shall submit an undertaking stating that the vessel has not crossed territorial waters of India or has returned without calling any foreign port if it has crossed territorial water of India. In such cases, the vessels may be permitted to berth at the Indian port without filing Sea Arrival Manifest (SAM) where the vessel had earlier departed from an Indian port and has not called at any foreign port.

(ii) The containers may be offloaded at the port terminal without filing a Bill of Entry, subject to verification of SDM and related shipping documents.

(iii) The container particulars shall be verified with the corresponding Shipping Bills. During such verification, the integrity of container seals shall also be checked and matched with seal details declared in the Shipping Bills. If the seal is found tampered or not intact, the container shall be subjected to 100% examination.

(iv) A new option will be provided by DG System to cancel such Shipping Bills post EGM in ICES system, wherever applicable. The entry of Shipping Bill in new facility for cancellation post EGM will also ensure that export incentives are not disbursed in cases where such benefits have not yet been granted.

(v) Details of such cancelled Shipping Bills shall be shared with RBI, DGFT and other concerned agencies by ICEGATE.

(vi) Till the new system as mentioned above is developed, the field formations shall maintain all the records manually and shall enter the details in system, once its operationalised.

**(c) Vessel is beyond Indian territorial waters and is in International waters and returning to India after calling any foreign port without discharge of any container.**

(i) Such consignments shall be treated as Exported out of India.

(ii) SAM should be filed by the Shipping line or the authorised representative.

(iii) Procedures mentioned at (ii) to (vi) of para (b) above should be followed in these cases.

3. The field formations to ensure the recovery of all export incentives including IGST, Drawback etc manually, if the same is already disbursed. The trashipment of cargo shall be dealt as per the the existing provisions.
4. The above relaxation shall remain in force till 15 days from issuance of this circular.
5. Difficulties, if any, in implementation of this circular may be brought to the notice of the Board.

Hindi version will follow

Yours sincerely,



(Indrajit Panda)  
Under Secretary (Cus IV)