Circular No. 32/2026-Customs

F. No. 450/41/2005-Cus-IV

Government of India

Ministry of Finance

(Department of Revenue)

(Central Board of Indirect Taxes & Customs)

****

Kartavya Bhavan-16049, New Delhi

Dated the 11th July, 2026

To,

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

All Principal Commissioners/Commissioners of Customs.

All Principal Directors General/Directors General.

Subject: Discontinuation of submission of manual documents/statements in respect of containers imported under Notification No. 104/94-Customs dated 16.03.1994 by the Shipping Lines– reg.

Madam/Sir,

Attention is invited to Notification No. 104/94-Customs dated 16.03.1994 read with Circular No 31/2005-Cus dated 25th July, 2005 and Circular 51/2020-Customs dated 20th November, 2020, which exempts containers of a durable nature from the whole of customs duty and whole of additional duty, subject to execution of a bond and fulfilment of the prescribed conditions, including re-export of such containers within the stipulated period or payment of the applicable customs duty in case of non-compliance.

2. References have been received from the shipping lines highlighting that, under the existing procedure, they are required to intimate the customs the number and identification particulars of the containers manually to be moved outside the customs area. Currently carriers execute manual bond with customs, which are recorded in the system and subsequently debited or credited based on the filing of manifest information with Customs *viz.* IGM/SAM and EGM/SDM electronic messages.

3. The matter has been examined. In order to promote the Ease of Doing Business, it has been decided to revise the framework of monitoring the duty free imports of containers in terms of Notification No. 104/94-Customs dated 16.03.1994. DG Systems will generate reports of

containers along with necessary details which have not been re-exported within the stipulated period of 6 months. These reports will then be published on ICEGATE portal (https://www.icegate.gov.in) for use by various shipping lines or the Customs officers for appropriate action under the Customs Act, 1962. The shipping lines, Non Vessel Owning Common Carrier (NVOCC), steamer agents or their authorized agents shall continue to execute the bond without any surety. This process will ease the process of manual debit/credit of bond for every transaction and save time & cost for stakeholders.

4. "One Nation One Port Process" report by the Ministry of Port, Shipping and Waterways has also highlighted the aspect of upgradation of Terminal/Port Operating Systems which will eliminate the practice of approvals/manual verification during gate-in/ gate-out. This will ensure safety and security of supply chain involved in *exim* cargo and also obviates the need of verifying the movement physically at port/terminal gate.

5. In view of process automation requirement of ports/terminals, there is need for development of electronic Gate System equipped to capture movement of container from Customs area. Accordingly, field formations shall coordinate with DG Systems and Port/ Terminal operators for expedited integration to have efficient process automation and doing away with manual intervention in relation to such container movement. Port/ terminal operators should maintain above record electronically, for containers which enter or exit through their notified Customs area.

6. Field formations shall ensure that the above facilitation measures are implemented in a trade-friendly manner. Suitable Public Notices may be issued in this connection.

7. Difficulties, if any, in implementation of this Circular may be brought to the notice of the Board.

Hindi Version follows.

Yours Faithfully,

(Indrajit Panda)
Under Secretary to the Government of India
Customs-IV, Customs Policy Wing, CBIC