[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification
[No. 90/2026-Customs (N.T.)]

New Delhi, dated the 1st November, 2026

G.S.R. .... (E).- In exercise of the powers conferred by section 157, read with sections 30, 30A, 41, 41A, 53, 54, 56, sub-section (3) of section 98 and sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following amendments in the Sea Cargo Manifest and Transshipment Regulations, 2018, namely:-

1. Short title and commencement. – (1) These regulations may be called the Sea Cargo Manifest and Transshipment (Fourth Amendment) Regulations, 2026.
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Sea Cargo Manifest and Transshipment Regulations, 2018.-
(1) In the TABLE after FORM-XII:

i. against Sr. No. 6, in column (3), for the entry, the entry "31.01.2027" shall be substituted.

[No. 450/58/2015- Cus.-IV(Pt.I)]

(Indrajit Panda)
Under Secretary Government of India.

Note: The principal regulations were published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i) *vide* Notification No. 38/2018-Customs (N.T.) dated 11th May, 2018 *vide* number G.S.R. 448(E), dated the 11th May, 2018 and was last amended *vide* Notification No. 73/2026-Customs (N.T.) dated the 1 st September, 2026, vide number G.S.R. 771 (E), dated the 1st September, 2026.