

Circular No. 10/2026-Customs

No. 450/198/2015-Cus-IV (Pt.1)
Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes & Customs)

Room No. 16049, Kartvaya Bhavan-1,
New Delhi, the 10th March, 2026.

To,

The Principal Chief Commissioners/ Chief Commissioners (Customs/
Customs (Preventive) / Customs and Central Tax)
All Principal Commissioners/ Commissioners of Customs / Customs
(Preventive)
All Principal Director Generals / Director Generals under CBIC.

Subject: Levy of fee for amendment or cancellation of export documents in cases of withdrawal of export consignments due to force majeure circumstances - Section 143AA of the Customs Act, 1962- reg.

Madam/ Sir,

Representations have been received from trade and industry regarding levy of fee for amendment or cancellation of export documents in cases where export consignments are required to be withdrawn from the Customs area due to circumstances beyond the control of exporters.

2. The Levy of Fees (Customs Documents) Regulations, 1970, notified under clause (a) of sub-section (2) of section 157, read with clause (1) of sub-section (2) of section 158 of the Customs Act, 1962, prescribe fees for amendment or cancellation of customs documents, under which a fee has been prescribed for amendment or cancellation of customs documents including Shipping Bills and related documents.

3. The Board has taken note of the prevailing disruptions in international shipping and logistics routes arising from the ongoing crisis in the Middle East region. It has been brought to the notice of the Board that due to the closure of the Strait of Hormuz and the consequent disruption in maritime routes, vessels carrying export cargo from India may be unable to reach their destination ports or may be required to alter their voyage plans. As a result, sailings may be cancelled or


10/3/2026

postponed by shipping lines and cargo movements through affected routes may be disrupted. The present circumstances constitute an exceptional situation affecting international shipping routes and export logistics. In such circumstances, exporters may be required to seek amendment or cancellation of export documents or withdrawal of export consignments from the Customs area due to cancellation or rescheduling of vessels or flights, suspension of cargo services by carriers, or operational disruptions in ports or airports. The requirement for amendment or cancellation of documents in such cases arises due to these exceptional circumstances or other force majeure and not due to any lapse on the part of the exporter or the Customs Broker.

4. In view of the exceptional situation affecting international shipping routes and export logistics arising from the closure of the Strait of Hormuz, and in exercise of the powers conferred under sub-clauses (c) and (d) of section 143AA of the Customs Act, 1962, it is clarified that where amendment or cancellation of export documents becomes necessary solely due to force majeure circumstances, the proper officer may allow such amendment or cancellation without insisting on payment of the fee prescribed under the Levy of Fees (Customs Documents) Regulations, 1970, as amended.

5. Such cases may include situations where export consignments are required to be withdrawn from the Customs area or export documents require amendment on account of cancellation or non-operation of flights, withdrawal or rescheduling of vessels, disruption of cargo services by carriers, closure or operational disruption of ports or airports, natural disasters, government-mandated restrictions affecting transport operations, or other comparable circumstances beyond the control of the exporter.

6. Exporters or authorised Customs Broker shall submit requests to the jurisdictional Deputy/Assistant Commissioner of Customs, supported by evidence such as airline/shipping line communications, port/airport notices, or other relevant documents. The proper officer may, after being satisfied that the amendment or cancellation arises solely due to such circumstances and not on account of avoidable errors or omissions on the part of the exporter, allow the amendment or cancellation without levying the prescribed fee under the Levy of Fees (Customs Documents) Regulations, 1970, as amended.

7. The above instructions shall apply to export consignments handled at all Customs stations including sea ports, air cargo complexes, Inland Container Depots (ICDs) and Container Freight Stations (CFSs). All Principal Chief Commissioners/Chief Commissioners of Customs are requested to bring these instructions to the notice of all officers and staff under their jurisdiction for uniform implementation and strict compliance.

8. The above relaxation shall remain in force till 15 days from

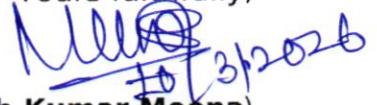

10/31/2026

issuance of this circular.

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

Hindi version will follow.

Yours faithfully,



(**Munesh Kumar Meena**)

OSD, Cus-IV,
Customs Policy Wing