

Instruction No. 02/2026-Customs

F. No. 605/04/2020-DBK/CBIC
Government of India
Ministry of Finance,
Department of Revenue,
Central Board of Indirect Taxes & Customs,
Drawback Division

4th Floor, Jeevan Deep Building
Parliament Street, New Delhi- 110001

Date: 19th March, 2026

To,

All Principal Chief Commissioners/ Chief Commissioners (Customs/
Customs (Preventive) / Customs & Central Tax)

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

All Pr. Director General/Director Generals under CBIC.

Subject: Duty drawback on the export of unlocked mobile handsets by
merchant exporters- reg

Madam/Sir,

Your attention is invited towards the Delhi High Court Order No
WP (C) 9461/2023 dated 13.02.2025 on the above mentioned subject
which has been upheld by Hon'ble Supreme Court order dated
18.07.2025 in SLP Diary No. 30758/2025. Further, review petition in
the matter has also been dismissed by the apex court vide Order dated
29.01.2025 in review petition (Civil) Diary No. 69677/2025.

2. In view of the above, field formation(s) shall comply with the said
order scrupulously.

Yours faithfully,

(Mahendra Singh Gurjer)
OSD (Drawback Division)
CBIC, New Delhi