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SECTION 3, SUB-SECTION(i)]

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

Notification No. 33/2026-Customs (N.T.)

New Delhi, the 31<sup>st</sup> March, 2026

G.S.R.... (E).- In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

1. Short title and commencement. - (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2026.

(2) This notification shall come into force on the 1<sup>st</sup> day of April, 2026.

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 (herein after referred to as the principal regulations), in regulation 2, in sub-regulation (2), in clause (c), sub-clause (ii) along with the proviso thereto shall be omitted.

3. In the principal regulations, in regulation 5,-

(a) in sub-regulation (5), for the portion beginning with “Any imported goods which are not taken clearance”, the words “Subject to the provisions of sub-regulation (6), any imported goods which are not taken clearance” shall be substituted;

(b) after sub-regulation (5), the following sub-regulation shall be inserted namely: -

“(6) The authorized courier may request the Customs for re-export or return of the imported goods to the sender that remain uncleared after fifteen days from the date of its arrival:

Provided that such goods are not prohibited or restricted under the Act or any other law for the time being in force and no proceedings have been initiated in respect thereof by any enforcement agency.”.

4. In the said principal regulations, in Form E, under the sub-heading “Shipping Bills Details in case of Re-Import”, -

(a) against the item relating to Invoice Number of Shipping Bill, in the corresponding column in A.3, after item b, the following item shall be inserted, namely: -

“c. Any other reason (Please specify)”;

(b) after the item relating to Insurance (ix)-19(w)(vi)(2), the following items and the entries shall be inserted, namely: -

Return Airway Bill No (ix) – 19 (w)(vii)	Whether the export cleared Customs of the destination Country? (YES/NO/NOT KNOWN) Please upload supporting documents. (ix) – 19 (w)(viii)	Whether Export was an E-Commerce Export? (YES/NO) Please upload supporting documents. (ix) – 19 (w)(ix)	If YES, URL (ix) – 19 (w)(x)
Whether Export benefits claimed? (YES/NO) (ix) – 19 (w)(xi)	If export benefits claimed, whether neutralised? (YES/NO). Please upload supporting documents. (ix) – 19 (w)(xii)		

[F. No. 455/02/2025-Cus.V]

(Dheeraj Sharma)

Under Secretary to the Government of India

Note:- The principal notification No. 36/2010-Customs (N.T.), dated the 5<sup>th</sup> May, 2010 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 385(E), dated the 5<sup>th</sup> May, 2010 and was last amended *vide* notification No. 60/2024-Customs (N.T.), dated the 12<sup>th</sup> September 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R. 569(E), dated the 12<sup>th</sup> September 2024.