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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. 34/2026-Customs (N.T.)

New Delhi, the 31st 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 to further amend the Courier Imports and Exports (Clearance) Regulations, 1998, namely: -

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

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

2. In the Courier Imports and Exports (Clearance) Regulations, 1998 (herein after referred to as the principal regulations), in regulation 2, in sub-regulation (2), in clause (e), sub-clause (v) shall be omitted.

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

(a) for sub-regulation (5), the following sub-regulation shall be substituted, namely :-

"Subject to the provisions of sub-regulation (6), any imported goods which are not taken clearance after the expiry of a period of thirty days of its arrival, shall be detained by proper officer and shall be sold or disposed of by the person having custody thereof, after issuing a notice to the authorised courier and to the declared importer, and the charges payable for storage and holding of such goods shall be payable by the authorised courier.";

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

“(6) The authorised 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 principal regulation, in regulation 6, in the first proviso to sub-regulation (3), the words "value of the consignment is up to rupees ten lakh and" shall be omitted.

[F. No. 455/02/2025-Cus.V(Pt.1)]

(Dheeraj Sharma)

Under Secretary to the Government of India

Note:- The principal notification No. 87/98-Customs (N.T.), dated the 9th November, 1998 was published in the Gazette of India, Extraordinary, vide number G.S.R. 662(E), dated the 9th November, 1998 and was last amended vide Notification No. 22/2023-Customs (N.T.), dated the 31st March 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 243 (E), dated the 31st March 2023.