Circular No. 50/2026-Customs

F. No. DGEP/GnJ/9/2026-O/o Pr DG-DGEP-Delhi
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
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New Delhi, the November, 2026

To,
All Principal Chief Commissioners/Chief Commissioners
All Principal Directors Generals/Directors Generals
All Principal Commissioners/Commissioners of Customs

Madam/Sir,

Subject: - Minor amendment in Customs Circulars pursuant to amendment in Para 4.49 of Foreign Trade Policy (FTP) – regarding

Your attention is drawn to the following amendment in Para 4.49 of FTP. Vide notification No. 42/2026-27 dated 09.10.2026, DGFT made the following amendment in para 4.49 of FTP:

Para No.	**Existing Para**	**Revised Para**
4.49 of FTP Special Notified Zone (SNZ)	Import, auction/sale and re-export of rough diamonds by entities, as notified vide RBI Notification 116 of 1st April, 2014, as amended from time to time, on consignment or outright basis, will be permitted in Special Notified Zone (SNZ) administered by the operator of SNZ, under supervision of Customs. The procedure of import, auction/sale and re-export of rough diamonds (unsold) would be as specified by CBIC.	Import of rough diamonds and their auction, sale and re-export therefrom, as the case may be, by eligible foreign entities, on consignment or outright basis, will be permitted in Special Notified Zone (SNZ) administered by the operator of SNZ, under supervision of Customs. Eligible foreign entities for the purposes of this paragraph shall include foreign companies engaged in the business of diamond mining, sightholders of such diamond mining companies, and brokers, aggregators or tender and auction entities connected with the sale of rough diamonds, as covered under Entry 13F of Schedule IV of the Income-tax Act, 2025, subject to conditions applicable thereunder. The procedure of import, auction/sale and re-export of rough diamonds (unsold) shall be as specified by CBIC from time to time.

2. The above amendments have necessitated changes in following customs circulars -

(i) Circular No. 17/2015 – Customs dated 26.05.2015
(ii) Circular No. 44/2026 – Customs dated 28.09.2026

3. Now therefore, paras 4 and 3 of the impugned above circulars shall stand substituted with the above amendment mutatis mutandis. Rest of the circulars remain unchanged.

4. Further any reference in the above circulars to a ‘mining company’, ‘diamond mining company’ shall stand referred to “the Eligible Foreign Entity” as defined in the amendment cited above.

5. The Jurisdictional Customs Commissionerates shall issue consequential trade notices / standing orders immediately to give effect to the above amendment.

6. Difficulties, if any faced, in implementation of this circular may be brought to the notice of the Board/this Directorate vide email id dgep-dor@gov.in.

Hindi version follows.

Digitally signed by Ranjan Khanna
Date: 25-11-2026 14:01:40

Pr. Additional Director General,
DGEP

Copy to:
(i) PPS to the Chairman, CBIC
(ii) PPS to all Members of CBIC