

**Circular No. 17/2026-Customs**

F. No. 455/02/2025-Cus.V  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
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Room No. 16049, Kartavya Bhawan-1, New Delhi-110001

Dated: 31<sup>st</sup> March 2026

To,

All the Pr. Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)  
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax,  
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive),  
All Principal Director Generals/Director Generals under CBIC.

Madam/Sir,

**Subject: Enabling Ease of Doing Business for E-commerce and Courier– Reg.**

Reference is invited to Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2026 and Courier Imports and Exports (Clearance) Amendment Regulations, 2026 made in order to ease the imports and exports through courier mode especially for E-commerce exporters for the Ease of Doing Business.

2. As part of Customs Reforms to be implemented in 2026, the Board has decided to :-
- (A) Remove the value limit fixed for commercial export consignments through courier mode,
  - (B) Allow Return to Origin (RTO) for uncleared/ unclaimed goods imported in courier mode and,
  - (C) Ease the process of re-import of returned and rejected goods in courier mode.

**2(A) Remove the value limit fixed for commercial export consignments through courier mode**

Earlier, the value limit for commercial export consignment through Courier was fixed as Rs. 10 Lakhs. As a trade facilitative measure to boost the exports and for ease of doing

business, especially for E-Commerce exporters, Board has now decided to remove the value cap for export consignments. It is clarified that the removal of the value limit shall also apply to non-E-commerce commercial goods exported through courier mode.

ii. In this regard, necessary amendments have been carried out in Courier Imports and Exports (Electronic Declaration and Processing) Regulations 2010 and Courier Imports and Exports (Clearance) Regulations 1998 *vide* Notification No. 33/2026-Cus (NT) dated 31.03.2026 and Notification No. 34/2026-Cus (NT) dated 31.03.2026 respectively .

## **2(B) Allow Return to Origin (RTO) for uncleared/ unclaimed goods imported in courier mode**

Section 48 of Customs Act, 1962 and sub-regulation (5) of regulation 5 of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 specifies that after expiry of thirty days from the date of arrival of the goods /cargo in the customs station, such uncleared goods are allowed for disposal.

ii. References have been received in the Board regarding the difficulties being faced by the Custodians of the International Courier Terminal (ICT) for the disposal of uncleared/ unclaimed goods under Section 48 of the Customs Act, 1962. The delay in disposal of uncleared/unclaimed goods has caused congestion of express terminals/warehouse and the trade has requested to simplify the procedure to dispose the uncleared/ unclaimed imported goods. This will help to de-congest express terminals/ warehouse and fast track the process of disposal of uncleared/ unclaimed goods/shipments.

iii. The matter has been examined by the Board. It has been decided to prescribe a simplified procedure in respect of uncleared/ unclaimed imported goods which are lying in the ICTs.

iv. Board has decided that Return to Origin (RTO) may be allowed for those imported goods which are lying in the ICTs uncleared/ unclaimed for more than 15 days and are not prohibited or restricted or intercepted by any enforcement agency. For this purpose, the steps outlined below may be followed:

(a) Request may be made by the Authorized Courier to the jurisdictional DC/AC for RTO of those imported goods which are lying in the ICTs uncleared/ unclaimed for more than 15 days.

(b) Permission for re-export may be granted by the jurisdictional DC/AC.

(c) Once the permission is received from the proper officer, new Airway bill (AWB) is executed by Authorized Courier and Courier Shipping Bill IV (CSB IV) is filed.

(d) Original invoice, Customs permission, new AWB and old (corresponding) AWB shall be uploaded in Express Cargo Clearance System (ECCS) and physical shipment is moved from import shed to export shed.

- (e) Standard process of export shipment shall follow.
- v. An advisory, in this regard, will be issued by the DG Systems.
- vi. Necessary amendments have been made in Section 84 of the Customs Act 1962 through Finance Act 2026 to enable the Return to Origin.
- vii. In this regard, necessary amendments have been carried out in Courier Imports and Exports (Electronic Declaration and Processing) Regulations 2010 and Courier Imports and Exports (Clearance) Regulations 1998 *vide* Notification No 33/2026-Cus (NT) dated 31.03.2026 and Notification No. 34/2026-Cus (NT) dated 31.03.2026 respectively to enable the Return to Origin.

### **2(C) Ease the process of re-import of returned and rejected goods in courier mode**

At present, returns, including E-Commerce returns, are being treated as per the procedure laid down in Notification No. 45/2017-Customs dated 30.06.2017. This is being done wherein customs duties leviable (i.e. basic customs duty, integrated tax and compensation cess) have been exempted when the goods are re-imported into India, subject to certain conditions, including inter alia that the goods are the same which were exported and the export benefits availed (e.g. drawback, IGST refund etc.) are neutralised.

ii. However, the condition at clause (d) of the first proviso to the Notification No 45/2017-Customs dated 30.06.2017 to ensure that the goods are the same which were exported makes it challenging for both exporters, including E-commerce exporters, as well as Customs to verify each parcel. Representations have been received from the trade to simplify the conditions to allow re-import of returns and rejects, including E-Commerce returns and rejects for the Ease of Doing Business.

iii. Board, after wide consultations with the stakeholders has decided to simplify the conditions for Return and Rejects through a risk-based approach and necessary amendments have been carried out in the Notification No. 45/2017-Customs dated 30.06.2017 *vide* Notification 08/2026-Customs dated 30.03.2026. Necessary amendments have also been carried out in the Courier Bill of Entry – XIV (CBE XIV) *vide* Notification No. 33/2026-Cus (NT) dated 31.03.2026

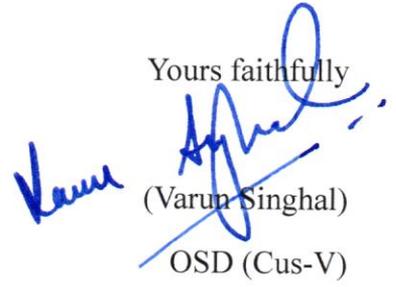
iv. Further, a separate “Return Module” has been developed by the DG Systems in the ECCS to cater to the needs of Courier and returns and rejects, including E-Commerce returns and rejects. The procedure to be followed for returns and rejects through Courier will be explained by an advisory issued by DG Systems.

v. It is also to clarify that the re-import of goods specified in sub-regulation (4) of regulation 2) of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 through Courier shall be continued as per the procedure under Regulation 6A of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010.

3. These reforms and this Circular may be given wide publicity by issuing suitable Public Notice/Instructions to the stakeholders concerned.

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

Yours faithfully

  
(Varun Singhal)

OSD (Cus-V)