

Circular No. 07/2026–Customs

F. No. 450/12/2026-Cus.IV

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

Room No. 16049, KartavyaBhavan–I

New Delhi, Dated: 1st February 2026

To

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

All Principal Commissioners / Commissioners of Customs / Customs Preventive

All Principal Directors General / Directors General under CBIC

Subject: Introduction of system based e-Scheduling for examination of cargo and mandatory use of Body Worn Cameras (BWC) during examination of import cargo – reg.

CBIC has already undertaken various reforms through leveraging technology so as to improve transparency & ease of doing business and to achieve steady improvements across various trade facilitation measures. In this line Board had Circular No. 07/2022-Customs issued by F. No.450/33/2022-Cus. IV dated 7th March, 2023, which extended the use of boarding jackets fitted with Body Worn Camera (BWC) by Boarding Officers on vessels with respect to the sea customs functions to seamlessly initiate and conduct customs formalities and procedures. Instruction No. 34 /2025-Customs dated 30th December 2025 were also issued for the uniformed officers having interface with passengers at International Airports to wear Body Worn Camera (BWC) having video/audio recording facility for enhanced transparency, accountability and professionalism concerning passenger facilitation and intervention. In addition, Circular No. 10/2024-Customs dated 20.08.2024 has been issued for conducting examination of import consignments by real-time upload of examination images in a paperless and transparent manner using ICETAB. These circulars were issued to achieve transparency and efficiency in Customs processes.

2. Section 46 of the Customs Act, 1962 provides for filing of Bill of Entry for clearance of imported goods. Further, Section 17 of the Customs Act, 1962 lays down the provisions for self assessment, including verification and examination, wherever required, with goods being primarily selected on the basis of risk evaluation. The cargo selected for examination is produced before examining officer for completion of verification process. Timely completion of examination process and manner of examination is not captured in the digital environment. Therefore, in order to bring complete transparency in examination process, create an audit trail, and minimise disputes to further enhance transparency and ease of doing business, Board has decided to initiate two new measures in respect of examination of import cargo. These are as under-

- a. Use of Body Worn Cameras (BWC) by Customs officers during physical examination of imported goods.
- b. System-based Examination Application on ICEGATE 2.0 for scheduling of physical examination of imported goods (E- scheduling of Cargo Examination)

3. Use of Body Worn Cameras (BWC) during Cargo Examination-

It has been decided by the Board that Body Worn Cameras (BWC) shall be used by officers for physical examination of cargo selected for examination in import. This facility will be implemented across all customs formations involved in the examination of goods by 01.04.2026. The following aspects must be ensured in this context-

- i. The examination process is recorded from the stage prior to opening of packages or containers and will continue until completion of examination. The recording should capture the examination of goods, interaction with the importer, Customs Broker or authorised representative.
- ii. The recording should cover all critical stages of examination, including the condition of seals, opening of packages or containers, verification of description and quantity of goods, sampling where required. In the event of any interruption in recording, the same will be recorded along with reasons.
- iii. The BWC recordings will be securely stored and retained for 2 years. For cases involving investigation, dispute or litigation, the recordings will be preserved until final disposal of the proceedings.

4. E-Scheduling of Cargo Examination-

The System-based Examination Application on ICEGATE 2.0 for scheduling of physical examination of imported goods (E- scheduling of Cargo Examination) is a trade facilitation measure designed to bring improved efficiency and certainty to the cargo selected for examination process. It allows importers/IEC holders and authorised Customs Brokers to electronically schedule, view and reschedule examination of registered goods through ICEGATE, with automated system notifications to the concerned officer, importer, customs broker and custodian. This facility was tested on pilot basis at ICD Tughlakabad and is being expanded to all Customs formations in a phased manner.

- i. Important features of the E- scheduling facility are as under:-
 - a. Examination slots are automatically allocated to the examining officer by the system based on availability, reducing uncertainty and avoidable delays.
 - b. Trade can view pending, scheduled and completed examinations online.
 - c. Rescheduling of examination, where required, can be done electronically, with system generated intimation to the concerned officer, importer, customs broker and Custodian.
 - d. Based on automated notification, Custodians can plan placement of goods in the examination area in advance, facilitating smoother cargo handling.
- ii. The E- scheduling facility operates in a transparent and rule-based manner, with system-generated audit trails and visibility of examination status.
- iii. Rescheduling, placing examination on hold, or removal of an examination from the schedule shall be permitted only by the Assistant/Deputy Commissioner in charge, with recorded and justifiable reasons.

5. All the Zonal Pr. Chief Commissioners/ Chief Commissioners are directed to ensure that sufficient numbers of fully operational Body Worn camera are made available to the examining officers. Use of Body Worn camera shall be ensured for all cargo examinations on or before 01.04.2026.

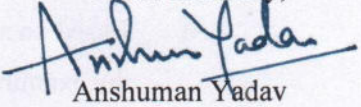
6. A detailed advisory in respect of the application for E-Scheduling of Cargo Examination for the trade will be issued by DG Systems and its full roll out will be implemented by 01.04.2026.

7. Field formations shall sensitise officers involved in examination for mandatory use of e-Scheduling Application along with proper use of BWC devices. Principal Commissioners or Commissioners shall closely monitor implementation and ensure strict compliance.

8. Necessary Standing Orders and Public Notices should be issued sufficiently in advance by respective jurisdictions. Any difficulty faced, including by stakeholders, may also be brought to the notice of the Board for examination.

Hindi version will follow.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Anshuman Yadav', is written over a horizontal line.

Anshuman Yadav

OSD, Customs Policy Wing