Circular No. 36/2026-Customs

F. No. 450/23/2026-Cus IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

New Delhi, dated the 20th, August, 2026

Hall No. 16046, Kartavya Bhavan 1

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)

All Principal Chief Commissioners/Chief Commissioners of CGST & Customs

All Principal Commissioners/Commissioners of Customs/Customs (Preventive)

All Principal Commissioners/Commissioners of CGST & Customs

**Subject: Return of export cargo from international waters due to closure of the Strait of Hormuz - Section 143AA of the Customs Act, 1962– reg.**

Madam/Sir,

Kind reference is invited to Circular No. 12/2026-Customs dated 17.03.2026, Circular No. 15/2026-Customs dated 27.03.2026 and subsequent Circular No. 25/2026-Customs dated 14.05.2026 issued under Section 143AA of the Customs Act, 1962 with regards to the ongoing West Asia crisis.

2. Representation has been received from the trade and industry highlighting that the operational challenges arising from disruption of maritime routes and uncertainties in the Gulf region continue to persist, necessitating continuation of the facilitative framework for transshipment of international cargo through Indian ports.

3. In order to facilitate the uninterrupted international trade it is clarified that international transhipment of both FCL and LCL cargo shall be permitted from all seaports and international airports, including cases involving transhipment through other Customs stations, subject to compliance with the provisions of the Customs Act, 1962, the rules made thereunder.

4. It has been decided that, the following measures shall temporarily be followed in case of transshipment of Liquid Bulk, Break Bulk and Solid/Dry Bulk international cargo:

(i) Jurisdictional Principal Commissioners/Commissioners of Customs may permit, temporary unloading, storage and transshipment of liquid bulk, break bulk and solid/dry bulk cargo destined for foreign ports which are compelled to divert to an Indian port due to maritime security concerns, disruption of international shipping routes, or other logistical exigencies, in Customs areas, bonded warehouses, bonded tanks, silos, yards or other approved storage facilities for the sole purpose of onward international transshipment or re-export.

(ii) Such permission may be granted on a case to case basis subject to customs supervision during discharge, ullage survey and quantity determination, storage under the custody of an approved custodian under Section 45 of the Customs Act, 1962, maintenance of proper inventory records, execution of suitable bond or undertaking, testing of the cargo and ensuring that the cargo remains under Customs control at all times and is not cleared for home consumption or diverted into the Domestic Tariff Area.

(iii) Solid/Dry Bulk Cargo shall be governed by the same operational framework applicable to Break Bulk Cargo, particularly with regard to weighment, quantity verification and safeguards against diversion.

(iv) Repacking of bulk cargo, wherever operationally necessary, may be permitted within the Customs area on a case-to-case basis under Customs supervision, subject to maintenance of proper accounts and compliance with all applicable statutory provisions.

5.1 The procedure prescribed in the Board Circulars No. 14/2007-Cus dated 16.03.2007, No. 12/2026-Customs dated 17.03.2026 and No. 15/2026-Customs dated 27.03.2026 for allowing International Transhipment of FCL/LCL cargo from all Ports/Airports shall be duly followed. The Nodal Officer shall ensure that permissions for international transhipment are granted by the jurisdictional Assistant/Deputy Commissioner of Customs, duly authorised by the jurisdictional Commissioner, on priority basis, after due verification.

5.2 For, transshipment involving multiple customs stations, the following existing procedures prescribed under Circular No. 15/2026-Customs dated 27.03.2026 for movement and transshipment of containerized cargo through Indian ports, airports and other Customs stations shall continue to apply:

(i) The Nodal Officer at the originating Customs station shall obtain prior consent through official email from the Nodal Officer of the concerned transit/destination Customs station;

(ii) The Nodal Officer of the transit/destination station shall convey consent through official email after verifying availability of sufficient, safe and secure storage space, adequate infrastructure and logistics support, and readiness to handle and supervise such transhipment cargo;

(iii) Upon receipt of such consent, the Nodal Officer of originating customs station shall ensure that the permission for international transhipment permission may be granted at the originating station on priority basis;

(iv)The movement of cargo to the transit/destination Customs station shall take place under appropriate Customs control (including sealing of containers, where required).

5.3 The Custodian of the cargo at the originating, transit and destination Customs stations shall be responsible for safe custody, secure storage, proper handling and accounting of transhipment cargo during the entire period it remains under their charge. The Custodian shall ensure compliance with all Customs instructions, maintain proper records, facilitate Customs supervision, and immediately report any discrepancy, damage or irregularity noticed in the transhipment cargo.

6. The provisions of this Circular shall remain in force up to 31.10.2026.

7. Difficulties, if any, in implementation of this Circular may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,

Indrajit Panda

Under Secretary (Customs-IV)

Central Board of Indirect Taxes and Customs