

Circular No. 44/2026-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

New Delhi, the 28th September, 2026

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

Madam/Sir,

Subject: Establishment of a Special Notified Zone (SNZ) at Surat International Diatrade Centre (SIDC), 2nd Floor, Tower-B, Surat Diamond Bourse, Khajod, Surat – regarding.

The Gems & Jewellery Export Promotion Council (GJEPC), through its wholly owned subsidiary Surat International Diatrade Centre (SIDC), a company registered under Section 8 of the Companies Act, 2013, is operating a Special Notified Zone (SNZ) operated by SIDC at Gujarat Hira Bourse (GHB), Ichhapore, Surat intended to facilitate import of rough diamonds by eligible foreign mining companies for viewing, tendering/auction/sale to Indian diamond manufacturers and traders and re-export of the unsold lots.

The GJEPC has submitted a proposal shifting of the said Special Notified Zone (SNZ) from Gujarat Hira Bourse (GHB), Ichhapore, Surat to their premises situated at 2nd Floor, Tower B, Surat Diamond Bourse (SDB), Dream City, Khajod, Surat. SIDC. The proposal has been recommended by the Chief Commissioner of Customs, Gujarat Zone, Ahmedabad vide letter dated 14.08.2026, on the basis of the proposal furnished by the Commissioner of Customs, Ahmedabad vide letter dated 13.08.2026.

2. The matter has been examined.

2.1 Vide Notification No. 74/2023-Customs (N.T.) dated 06.10.2023, as amended Village Khajod, Taluka Majura, District Surat is already notified for unloading of imported goods and loading of export goods under Section 7 of the Customs Act, 1962, for the goods namely 'diamonds, precious and semi-precious stones, pearls, jewellery made of gold or any other precious metal, with or without studding, industrial diamonds including powders, both natural and synthetic, and synthetic stones'. Diamond Club, Surat Diamond Bourse, Plot No. 177/P, Dream City, Village Khajod, Taluka Majura, District Surat having a multi-storeyed building, the upper basement of which building is already notified under Section 8 of the Customs Act, 1962 by the Commissioner of Customs, Ahmedabad. The shifting of SNZ is now being proposed in the same

building at 2nd floor, Tower-B, Surat Diamond Bourse, Dream City, Village-Khajod, Taluka-Majura, District-Surat.

- 2.2 The premises have been physically inspected and verified by the jurisdictional Customs officers, and the layout plan has been certified by a registered architect of the Surat Municipal Corporation and duly endorsed by the jurisdictional Customs officers.
- 2.3 It has, therefore, been decided to allow the facility of a Special Notified Zone at M/s Surat International Diatrade Centre (SIDC), 2nd Floor, Tower-B, Surat Diamond Bourse, Dream City, Village-Khajod, Taluka-Majura, District-Surat (hereinafter referred to as SNZ). The SNZ operations shall commence only after written authorisation by the Principal Commissioner or Commissioner of Customs, Ahmedabad.
- 2.4 M/s SIDC shall submit the floor plan, proposed facilities, including security related features, for approval under Section 8 of the Customs Act, 1962 and in terms of the requirements to The Principal Commissioner of Customs or Commissioner of Customs, Ahmedabad. Necessary notification under Section 8 ibid may be issued by The Principal Commissioner of Customs or Commissioner of Customs, Ahmedabad, for approval of proper place for unloading and loading of the said goods as well as specification of the limits of Custom area.
- 2.5 M/s SDB Diamond Bourse may be appointed as Custodian/Customs Cargo Service Provider for the SNZ, subject to fulfilment of the requirements under Section 45 read with Section 141(2) of the Customs Act, 1962 and “Handling of Cargo in Customs Area Regulations, 2009” and necessary notification may be issued by the Commissioner of Customs, Ahmedabad.
3. The list of companies entitled to avail of the facility of consigning rough diamonds to India for the purpose of viewing and sales from the SNZ shall be those as are permitted vide RBI's Circular No. 116 dated 1.4.2014 as amended from time to time.
4. The import of rough diamonds will be permitted through Air cargo mode only. No import through hand carriage or express courier service mode will be permitted.
5. The rough diamonds arriving for viewing / auction/sale will be accompanied by a declaration of value by way of an invoice, packing list, documents of insurance and a Kimberley Process Certificate as provided in Circular no.53/2003-Cus dated 23rd June, 2003.
6. The imported parcels meant for the purpose of viewing/auction/sale will be initially transhipped from Air Cargo Complex at Sahar, Mumbai to Surat Diamond Bourse, Khajod as per extant procedures with due safeguards. On arrival at Surat Diamond Bourse, Khajod, the imported parcels will be examined by Customs in the presence of the representatives of the mining company, M/s SIDC and M/s SDB Diamond Bourse (custodian) for tallying the carat weight with the import invoice, packing list and

Kimberley Certificate. Thereafter the parcel will be sealed and transferred to the strong room at the SNZ.

7. The SNZ will be accessible to traders to visit for viewing the rough diamonds and/or auction / sale by bidding/sale by negotiation. The GJEPC/M/s Surat Diamond Bourse shall define the eligibility conditions for such visitors, under intimation to the Customs. All persons permitted to visit the SNZ shall be issued with photo identity cards by M/s SDB Diamond Bourse (custodian) or SIDC. Suitable security arrangements for controlling access and ensuring against any pilferage, damage or unauthorised removal of goods from the Customs area shall be undertaken by M/s SIDC and M/s SDB Diamond Bourse (custodian).
8. The working hours of the SNZ and timings for viewing, auction/sale shall be notified by M/s SIDC and M/s SDB Diamond Bourse (custodian) in consultation and approval of The Principal Commissioner of Customs or the Commissioner of Customs, Ahmedabad.
9. Any such viewing, auction/sale may result in all imported lots being sold or only some of the lots being sold or all lots remaining unsold. The sales of rough diamonds from the SNZ shall be of a single or multiple lots but no sale of a sub-lot will be allowed. During the viewing/sale process, mixing of lots of the Rough Diamonds will not be permitted.
10. After the completion of viewing, auction/ sale of the rough diamonds at the SNZ, these will be re-packed, lot wise, in the same manner as had been received in the SNZ no later than 60 days from the date of import. The reconstituted parcels shall be sealed in the presence of customs, representatives of the mining company, M/s SIDC and M/s SDB Diamond Bourse (custodian), after tallying the carat weight with the import invoice, packing list and Kimberley Certificate and transferred to the Surat Diamond Bourse, Khajod under customs escort.
11. A successful auction/sale by bidding/sale by negotiation shall lead to a price discovery in respect of a lot or lots. The diamond mining company shall issue a sale invoice in respect of such lot or lots, as are sold. The sale invoice, so issued by the diamond mining company, shall be the relevant document for the declaration of value under Section 14 of the Customs Act, 1962. Such a lot or lots shall be cleared by the buyer by filing a bill of entry at the Surat Diamond Bourse, Khajod and the sold lot shall not be delivered or removed from the customs area until assessment, payment of applicable duty and grant of Out-of Charge by the proper officer.
12. The goods which are not sold shall be exported under a shipping bill, filed not later than 75 days of the date of import. In view of the anticipated regularity of such transactions of export of the unsold diamonds, no permission for filing shipping bill would have to be obtained. M/s SDB Diamond Bourse (custodian) "on A/C" of the consignor (Mining company) shall file a shipping bill for export of the unsold diamonds at Surat Diamond Bourse, Khajod and transhipped to Air Cargo Complex at

Sahar, Mumbai as per extant procedures for shipment out of India. Export of the unsold rough diamonds will be permitted to any destination outside India.

13. The shipping bill may be filed using the Import Export Code number obtained by M/s SDB Diamond Bourse (custodian) and in conformity with the regulations under the FTP and RBI.
14. M/S SIDC and M/s SDB Diamond Bourse (custodian) shall be responsible for the receipt, sales, custody, delivery, re-export and accounting of the rough diamonds imported for viewing and/or sale in such form as prescribed by The Principal Commissioner of Customs or the Commissioner of Customs, Ahmedabad.
15. The Principal Commissioner of Customs or The Commissioner of Customs, Ahmedabad shall issue consequential trade notices / standing orders immediately.
16. Within 10 days of operationalisation of this new SNZ at M/s Surat International Diatrade Centre (SIDC), 2nd Floor, Tower-B, Surat Diamond Bourse, Dream city, Village-Khajod, Taluka-Majura, District-Surat, Principal Commissioner of Customs or the Commissioner of Customs, Ahmedabad shall initiate de-notification process for closure of old SNZ at Gujarat Hira Bourse, Ichhapore, Surat (earlier issued vide Circular No 36/2019-Customs), while ensuring uninterrupted functioning of the SNZ during the transition.
17. Difficulties, if any, in implementation of the procedure may be brought to the notice of the Board.

This issues with approval of the Board.

Hindi version follows.

Yours Sincerely,
**Digitally signed by
Ranjan Khanna
Date: 28-09-2026
15:46:00**

(Ranjan Khanna)

Pr. Additional Director General,
DGEP

Copy to:

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