



THE PLASTICS EXPORT
PROMOTION COUNCIL

दि प्लास्टिक एक्स्पोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)

THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

Ref No: PLEXHO/Cir/944

11.03.2026

To,

All Members of Plexconcil/ COA Members

Dear Members,

Subject: Levy of fee for amendment or cancellation of export documents in cases of withdrawal of export consignments due to force majeure circumstances - Section 143AA of the Customs Act, 1962- reg .

This is to inform that the Central Board of Indirect Taxes & Customs (CBIC) has issued **Circular No. 10/2026-Customs dated 10 March 2026** regarding waiver of fees for amendment or cancellation of export documents in cases where export consignments are required to be withdrawn from the Customs area due to **force majeure circumstances**.

In view of the disruptions in international shipping and logistics routes arising from the ongoing crisis in the Middle East region, including the closure of the Strait of Hormuz, CBIC has clarified that where amendment or cancellation of export documents (including Shipping Bills and related documents) becomes necessary solely due to such circumstances, the proper officer may allow such amendment or cancellation **without insisting on payment of the prescribed fee** under the *Levy of Fees (Customs Documents) Regulations, 1970*.

This facilitation may apply in situations such as cancellation or non-operation of flights, withdrawal or rescheduling of vessels, disruption of cargo services by carriers, operational issues at ports or airports, or other comparable circumstances beyond the control of exporters.

Exporters or authorised Customs Brokers are required to submit requests to the jurisdictional Deputy/Assistant Commissioner of Customs along with supporting documentary evidence such as communications from shipping lines/airlines, port or airport notices, or other relevant documents.

Members are requested to kindly **refer to the circular through the link below for complete details and guidance**.

https://membership.plasticsepc.org/mails_images/20260311064032.pdf

The above relaxation will remain **in force for 15 days from the date of issuance of the circular**, unless extended by the authorities.

Warm regards,

Bharti Parave

Dy. Director (Trade and Policy)

PLEXCONCIL