



THE PLASTICS EXPORT
PROMOTION COUNCIL

दि प्लास्टिक एक्स्पॉर्ट 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. Plex/Cir/959

20.03.2026

To,

All Members of Plexconcil / COA

Dear Sir/Madam,

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

We wish to inform that Central Board of indirect Taxes & Customs (CBIC) has issued a **Circular No. 12/2026-Customs** dated 17th March 2026, in the context of disruption in maritime routes due to the closure of the Strait of Hormuz and the consequential return of export cargo from international waters to Indian ports.

In exercise of powers under Section 143AA of the Customs Act, 1962, the Board prescribes the following procedures

(a) Vessel departed from any Indian port and landed at a different Indian port:

1. Shipping Line or agent shall file **Sea Arrival Manifest (SAM)** at the port of landing. DG System shall provide dummy port code for vessels returning to India.
2. Containers discharged shall be verified against SAM and other documents.
3. Seal integrity shall be checked; tampered seals → 100% examination at the port of landing.
4. On exporter's request, Customs at port of landing shall communicate with port of export to verify disbursement of export incentives and cancel Shipping Bill & LEO.
5. Port of export shall ensure reversal/recovery of incentives if already disbursed.
6. Customs at port of export shall cancel Shipping Bill & LEO in ICES.
7. After verification, proper officer may permit **Back to Town (BTT)** facility.
8. DG System will provide option to cancel Shipping Bills post EGM in ICES.
9. Cancelled Shipping Bill details shall be shared with RBI, DGFT, and other agencies via ICEGATE.
10. Till the new system as mentioned above is developed, the field formations (Port of Export) shall maintain all the records manually and shall enter the details in system, once its operationalised

(b) International transshipment.

1. Reference: CBIC Circular No. 14/2007-Cus dated 16.03.2007.
2. International transshipment of LCL cargo permitted from all notified ports and international airports till 31.03.2026.
3. Extension of facility subject to safe storage, infrastructure, and logistics availability, as decided by jurisdictional Chief Commissioners.

(c) Liquid bulk/break bulk cargo

1. In case of diversion to Indian ports due to security or logistical exigencies:
 - a. Temporary unloading and storage permitted in Customs areas, bonded warehouses, or bonded tank facilities.
 - b. Purpose: onward international transshipment or re-export.
 2. Conditions:
 - a. Customs supervision during discharge, ullage survey, and quantity determination.
 - b. Storage under approved custodian (Section 45, Customs Act, 1962).
 - c. Proper inventory records.
 - d. Execution of bond/undertaking.
 - e. Cargo testing.
 - f. Cargo must remain under Customs control; not cleared for home consumption or diverted to DTA.
- (d) The above relaxation, the relaxation provided under Circular No 09/2026-Customs dated 08s March, 2026 and Circular I 0/2026-Customs dated 10th March, 2026 shall remain in force till **31ST March, 2026**.

Members are requested to refer the entire circular (attached herewith) for complete details.

https://membership.plasticsepc.org/mails_images/20260318023059.pdf

This is for your information

Best Regards

Bharti Parave

Dy. Director (Trade and Policy)

Plexconcil