



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: PLEXHO/Cir/065

Date: 16.04.2026

To,

All Members of Plexconcil/ COA Members

Dear Sir/Madam,

Subject: Procedure to handle export cargo containers off loaded at foreign ports and subsequently returned to India, in view of disruption in maritime routes due to closure of the Strait of Hormuz- Section 143AA of the Customs Act, 1962.

Ref: CBIC Circular No.21/2026 dated 15.04.2026

We wish to inform that the circular has been issued regarding Procedure to handle export cargo containers off loaded at foreign ports and subsequently returned to India, in view of disruption in maritime routes due to closure of the Strait of Hormuz.

To facilitate trade and ensure expeditious handling of such cargo, the following procedures are hereby prescribed to be followed:

1. Submission of SAM

- Shipping lines or authorized representatives must file SAM, as vessel, consignor-consignee, and Bill of Lading details change upon discharge and return.

2. Seal Verification

- Container details must be matched with Shipping Bills. For RFID/self-sealed containers, seal integrity must be checked against declared details.
- For CFS/ICD stuffed containers with RFID or Customs bottle seals, field formations must coordinate with DG Systems to verify seal details.

3. Relaxation in Filing Bill of Entry

- Containers may be offloaded at port terminals without filing a Bill of Entry, provided seal integrity is intact and verified.

4. Shipping Bill Cancellation

- Use the "Post EGM SB Cancellation" module in the EDI system to cancel Shipping Bills/LEO.

5. Back to Town Permission

- Cargo may be permitted back to town as per earlier circulars (09/2026, 10/2026, 12/2026, 15/2026, 19/2026).

6. Tampered Seals

- If seals are tampered or not intact, containers must undergo 100% examination and follow re-import procedures.

7. Recovery of Incentives

- Field formations must recover export incentives (IGST, Drawback, etc.) if already disbursed

The above relaxation shall remain in force till **30.04.2026**.

Members are requested to refer to the detailed circular here:

https://membership.plasticsepc.org/emails_images/20260416114021.pdf

This is for your information

Best Regards

Bharti Parave

Dy. Director (Trade and Policy)

Plexconcil