



E-Serve No.: 70 of 2025 | Date: April 09, 2025

Sub: CBIC introduces Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025

Dear Member,

CBIC has issued Notification No. 21/2025-Customs (N.T.) dated 03.04.2025, ([copy enclosed](#)) introducing the Export Entry (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2025, replacing the earlier 2022 regulations.

Key Highlights:

- Timeline for Application: Exporters shall apply for post-export conversion within 1 year of clearance under Sections 51 or 69 of the Customs Act, 1962.
- Extension of Time: Commissioner of Customs may extend the period up to 6 months. Further extension possible by the Chief Commissioner, under special circumstances.
- Supporting Documents: Applications shall be backed by export-time documents and shall adhere to the scheme's conditions.
- Reversal of Previous Benefits: Exporters who have availed earlier benefits shall reverse them before seeking conversion.
- Exclusions: Cases under investigation or non-compliance are not eligible.
- Fee Requirement: All applications shall comply with the Levy of Fees (Customs Documents) Regulations, 1970.
- Processing Timeline: Applications should be processed within 30 days.
- Reference Update: Any reference to the 2022 Regulations in existing documents will now be deemed to refer to the 2025 Regulations.

Members are advised to take note and comply accordingly.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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