



E-Serve No.: 86 of 2026 | Date: March 10, 2026

Waiver of Fee for Amendment / Cancellation of Export Documents in cases of withdrawal of export consignment due to **Force Majeure Situations**

Key Highlights



Fee Waiver in Exceptional Situations

Customs may allow amendment or cancellation of export documents **without** charging the prescribed fee **when such** changes are required due to **force majeure circumstances** affecting exports.



Situations Covered

Relief may apply in cases such as:

- Cancellation or rescheduling of **vessels or flights**
- Disruption of cargo services by carriers
- Closure or operational disruption of **ports or airports**
- Natural disasters or government restrictions affecting transport.



Submission of Request

Exporters or Customs Brokers must submit a **request** to the jurisdictional Deputy / Assistant Commissioner of **Customs**, along with supporting documents from shipping lines, airlines, or port authorities.



Temporary Relaxation

This relaxation will remain valid for **15 days** from the date of issuance of the circular.

Read the Circular: <https://taxinformation.cbic.gov.in/view-pdf/1003310/ENG/Circulars>



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Sub: Waiver of Fee for Amendment / Cancellation of Export Documents in Force Majeure Situations

Dear Madam / Sir,

We wish to inform you that CBIC has issued Circular No.10/2026-Customs dated 10th March 2026 ([copy enclosed](#)) on the levy of fees for amendment or cancellation of export documents in cases where export consignments are withdrawn due to force majeure circumstances.

The Circular has been issued in view of the prevailing disruptions in international shipping and logistics routes, particularly arising from the ongoing crisis in the Middle East and the closure/disruption of the Strait of Hormuz, which has impacted maritime

trade and export logistics.

Key Clarification

CBIC has clarified that where amendment or cancellation of export documents becomes necessary solely due to force majeure 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.

Situations Covered

The above relaxation may apply in cases such as:

- Cancellation or non-operation of flights or vessels
- Withdrawal or rescheduling of vessels
- Suspension of cargo services by carriers
- Operational disruptions at ports or airports
- Natural disasters or government-mandated transport restrictions
- Other comparable circumstances beyond the control of the exporter

In such situations, exporters may need to withdraw export consignments from the Customs area or amend/cancel shipping bills and related documents.

Procedure

Exporters or their authorised Customs Brokers may submit a request to the jurisdictional Deputy/Assistant Commissioner of Customs, supported with relevant evidence such as:

- Communication from shipping lines or airlines
- Port or airport notifications
- Any other relevant documents

The proper officer may permit the amendment or cancellation without levy of the prescribed fee, provided it is satisfied that the request arises solely due to such exceptional circumstances and not due to errors or omissions by the exporter.

Applicability

The above instructions are applicable to export consignments handled at:

- Sea Ports
- Air Cargo Complexes
- Inland Container Depots (ICDs)
- Container Freight Stations (CFSs)

Members facing such issues may take note of the above provision and approach the concerned Customs authorities accordingly.

Regards,

Dr. Siddhartha Rajagopal

Executive Director

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