



E-Serve No.: 126 of 2026 | Date: April 02, 2026

Sub: Assessment of Bills of Entry for goods cleared from SEZ to DTA under concessional duty.

Dear Madam / Sir,

CBIC has issued [Circular No.18/2026](#)-Customs dated 1st April 2026 clarifying the procedure for assessment of Bills of Entry filed for goods manufactured by SEZ units and cleared into the Domestic Tariff Area (DTA) under concessional rate of duty.

You may refer to CBIC Notification No.11/2026-Customs dated 31st March, 2026 whereby concessional duty benefits have been extended to eligible manufacturing units in SEZ for goods cleared to the Domestic Tariff Area (DTA) subject to certain conditions as specified in the Notification.

Key Highlights:

- The Circular provides clarity on the assessment mechanism applicable to such clearances where concessional duty benefits are being claimed.
- It outlines the treatment of goods manufactured in SEZs when supplied to DTA and the applicable provisions under the Customs law.
- Field formations have been advised to ensure uniformity in assessment practices and avoid disputes/delays in clearance.
- Importers/recipients in DTA availing concessional duty are required to comply with prescribed conditions, including submission of necessary documentation.

Advisory to Members:

Members importing/procuring goods from SEZ units into DTA under concessional duty are advised to:

- Ensure strict compliance with the conditions prescribed under the relevant notifications.
- Maintain proper documentation to support concessional claims.

-- Coordinate with customs authorities to ensure smooth assessment and clearance of consignments.

Regards,

Dr. Siddhartha Rajagopal  
Executive Director

::TEXPROCIL::

TEXPROCIL respects your privacy. You are receiving this email because of your membership with TEXPROCIL.

To ensure that you continue receiving our emails, please add us to your address book or safe list.

Subscribe us on WhatsApp +91-9152009163



TEXPROCIL

Engineering Centre, 5th Floor, Shrimad Rajchandraji Marg,  
Mumbai, Maharashtra 400004, India

[Unsubscribe](#)