



E-Serve No.: 130 of 2026 | Date: April 02, 2026

Sub: Enabling Ease of Doing Business for E-commerce and Courier

Dear Madam / Sir,

CBIC has issued a Circular No. 1/2026-Customs dated 31st March 2026 ([copy enclosed](#)) on enabling Ease of Doing Business for E-Commerce and Courier Mode.

The Board has decided to implement the following measures:

(A) Removal of Value Limit for Export Consignments via Courier Mode

-- The earlier limit of Rs.10 lakhs for commercial export consignments through courier has been removed.

-- This applies to both E-commerce and non-E-commerce commercial goods.

-- Amendments notified vide Notification No. 33/2026-Cus (NT) and 34/2026-Cus (NT), both dated 31.03.2026.

(B) Return to Origin (RTO) for Uncleared/Unclaimed Imports

-- Goods lying uncleared/unclaimed in International Courier Terminals (ICTs) for more than 15 days may be re-exported, provided they are not prohibited, restricted, or under enforcement action.

-- Authorised Courier must request permission from jurisdictional DC/AC.

-- Upon approval, a new Airway Bill (AWB) and Courier Shipping Bill IV (CSB IV) must be filed in ECCS.

-- Necessary amendments made in Section 84 of the Customs Act, 1962 through Finance Act, 2026 and corresponding regulations.

(C) Simplified Re-import of Returned/Rejected Goods

-- Notification No. 45/2017-Customs dated 30.06.2017 has been amended vide Notification No. 08/2026-Customs dated 30.03.2026.

-- A risk-based approach will now be adopted to ease verification of returned/rejected

goods, including E-commerce returns.

-- A dedicated "Return Module" has been developed in ECCS by DG Systems.

-- Amendments also made in Courier Bill of Entry – XIV (CBE XIV) vide Notification No. 33/2026-Cus (NT) dated 31.03.2026.

You are requested to note the above and if you face any difficulties in implementation, please report to Mr.Varun Singhal, OSD (Cus-V), CBIC immediately.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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