



E-Serve No.: 146 of 2026 | Date: April 16, 2026

Sub: 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

Dear Madam / Sir,

CBIC has issued Circular No. 21/2026-Customs dated 15th April, 2026 ([copy enclosed](#)) informing that export cargo originating from India has been diverted or returned from international waters due to the closure of the Strait of Hormuz. Containers off-loaded at intermediate foreign ports (such as Sri Lanka) and subsequently returned to India have posed procedural and legal challenges.

You are advised to follow the following procedures :

1. Sea Arrival Manifest (SAM) should be filed by the shipping line or its authorized representative due to changes in vessel, consignor-consignee, and Bill of Lading details arising from discharge and return of cargo to the Indian port.

What is Sea Arrival Manifest (SAM)? – Shipping lines are required to submit import manifest details to Indian Customs prior to the vessel's departure from the last port of call before arriving in India, covering all containers intended for discharge at any Indian port, including those meant for transshipment at ports within India.

2. Container details must be verified with Shipping Bills and related documents. For factory-stuffed self-sealed containers with RFID e-seals, seal integrity must be checked and matched with declared details. For containers stuffed at CFS/ICD with RFID e-seals or Customs bottle seals, field formations should coordinate with DG Systems to retrieve seal details from ICES for verification, if not accessible in the system.

3. Containers may be offloaded at the port terminal without filing a Bill of Entry, subject to verification of SAM and related documents. This relaxation applies only if the container seal is intact and matches the declared details mentioned in point no.2 above.

4. Shipping Bills/ LEO shall be cancelled using the "Post EGM SB Cancellation" module in EDI system as per ICES Advisory 1612026 dated 24.03.2026.

5. Cargo may be permitted back to town as per procedures outlined in Circulars No.

09/2026, 10/2026, 12/2026, 15/2026, and 19/2026.

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

Field formations must ensure recovery of all export incentives (IGST, Drawback, etc.) manually if already disbursed.

The relaxation measures outlined in this circular remain in force until 30.04.2026.

Field formations are advised to handle cases with diligence, ensuring trade facilitation while safeguarding revenue.

You are advised to take note of the above.

Regards,

**Dr. Siddhartha Rajagopal**  
Executive Director

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