

	कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क आयुक्तालय, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM COMMISSIONERATE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- docks-mundra@gov.in,	
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Dated: 29-09-2026

PUBLIC NOTICE NO. 18 /2026-27

Subject: Application of Section 28DA of the Customs Act, 1962 and CAROTAR, 2020 consistent with the Rules of Origin under Trade Agreements – Implementation of CBIC Circular No. 43/2026-Customs dated 24.09.2026 – Reg.

Attention of all Importers, Exporters, Customs Brokers, Shipping Lines, Members of the Trade, and all other stakeholders is invited to CBIC Circular No. 43/2026-Customs dated 24th September 2026 regarding the harmonisation and practical enforcement of Section 28DA of the Customs Act, 1962 read with the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020) vis-à-vis Preferential Trade Agreements.

To maximize trade efficiency, reduce clearance dwell time, and prevent procedural delays that impose net welfare losses on the supply chain, the Central Board of Indirect Taxes and Customs (CBIC) has clarified the interaction between domestic administrative requirements and specific Free Trade Agreements (FTAs). Trade agreements are intended to enhance economic output and consumer welfare by reducing trade barriers. Procedural execution must not undercut these benefits through disproportionate documentation demands. Pursuant to Rule 8(3) of CAROTAR, 2020, where any provision of CAROTAR, 2020 is in conflict with the Rules of Origin prescribed under a specific Trade Agreement notified under Section 5 of the Customs Tariff Act, 1975, the provisions of the respective Trade Agreement shall prevail.

In this connection, Board is in receipt of certain concerns raised by the trade. The same have been examined and clarified as follows:-

a) Requirement of Form-I for preferential claims under the India—UK CETA

2.1.1 Under the India—UK CETA, an Origin Declaration completed by the UK exporter or producer in the prescribed manner constitutes the proof of origin for claiming preferential tariff treatment on imports into India. Therefore, a claim supported by a valid Origin Declaration shall be processed without requiring Form-I.

2.1.2 Form-I under CAROTAR, 2020 is not required to be submitted with the Bill of Entry. Accordingly, it shall not be treated as a precondition for allowing preferential tariff treatment. In this regard, Board's letter F. No. 15021/18/2020-(ICD) dated 13.11.2020 is reiterated.

2.1.3 Where the Bill of Entry is interdicted by the National Risk Management System for origin-related checks, and the proper officer has reason to believe that the origin criteria have not been met, only in such cases the relevant information specified in Form-I may be sought from the importer under section 28DA, read with rule 5 of CAROTAR, 2020.

2.1.4 Under the India—UK CETA, the importer is not required to obtain confidential information from the exporter or producer. Non-furnishing of such information shall not, by itself, be a ground for denying preferential tariff treatment. The importer shall furnish the information made available by the exporter or producer.

2.1.5 Where the available information is insufficient to determine origin, verification may be undertaken through the Verification Authority of the exporting Party in accordance with the Trade Agreement.

(b) Subsequent imports of identical goods

2.2.1 Section 28DA(1_1) permits an earlier determination denying preferential tariff treatment to be applied to subsequent imports of identical goods from the same producer or exporter, unless sufficient information is furnished to establish that such goods satisfy the country-of-origin criteria.

2.2.2 Goods shall not be treated as identical merely because they have the same description, tariff classification, exporter, producer or technical characteristics. Before applying an earlier determination, the importer shall be given an opportunity to furnish additional information relating to such subsequent import consignments. Where the information establishes that the goods satisfy the country-of-origin criteria, the earlier determination shall not be applied.

2.2.3 Where the goods differ from those covered by the earlier determination in any material fact relevant to origin, the current claim shall be examined independently on its merits and, where necessary, verified in accordance with section 28DA and the Rules of Origin under the Trade Agreement.

All assessing Appraising Groups and Out of Charge (OOC) officers stationed at Custom House Mundra are directed to adhere strictly to these guidelines.

Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the Additional Commissioner of Customs (Appraising Main / Imports), Custom House, Mundra, via email at commr-cusmundra@nic.in.

Digitally signed by

Nitin Saini

Date: 29-09-2026

14:25:17

NITIN SAINI

Commissioner

Custom House, Mundra

Copy to:

- The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
- All Additional / Joint / Deputy / Assistant Commissioners of Customs, Custom House, Mundra.
- Mundra Customs Brokers Association.
- All CFSs / ICDs / Terminals under Mundra Customs jurisdiction.
- Notice Board / EDI Section/TSK Section