भारत सरकार/GOVERNMENT OF INDIA
सीमा शुल्क आयुक्त का कार्यालय (पत्तन)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)
सीमा शुल्क सदन, 15/1, स्ट्रैण्ड रोड, कोलकाता– ७००००१
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA- 700001
Tel : 033-22121553 Fax No. : 033-22121552 Email ID : prcommr-port-cuskol@gov.in

e-File No.: CUS/AG/PN/10/2025-A/G **Date: 08-04-2026**

PUBLIC NOTICE NO.27 /2026

Subject: International Transshipment of FCL/LCL cargo from all Ports/Airports in view of disruption in maritime routes due to closure of the Strait of Hormuz under Section 143AA of the Customs Act, 1962-reg.

Attention of all Importers, Exporters, Customs Brokers, Port Terminal Operators, Shipping Lines/Shipping Agents, CFSs under the jurisdiction of Kolkata Customs, Port Commissionerate and members of the trade is invited to the Circular No. 15/2026 Customs dated 27.03.2026 issued by the Central Board of Indirect Taxes & Customs in the context of severe disruption in maritime routes due to closure of the Strait of Hormuz, resulting in diversion/return of export cargo from international waters/ Indian Waters. Reference is also invited to Circular No. 14/2007-Customs dated 16.03.2007, which prescribes the procedure for international transshipment of cargo.

2. In view of the ongoing disruption in maritime routes, and with a view to facilitating trade and mitigating logistical bottlenecks, the Board has clarified that international transshipment of both FCL and LCL cargo shall be permitted from all seaports and international airports, including cases involving transshipment through other Customs stations, subject to compliance with the provisions of the Customs Act, 1962, and the rules made there under.

3. Further, for the purpose of expeditious processing and supervision of requests for international transshipment, the following officer is designated as the Nodal Officer for Kolkata Customs, Port Commissionerate:

Name	Designation	Email Id	Contact No
Shri Sanjay Bangartale	Additional Commissioner of Customs, Port	*sanjay.bangartale@gov.in*	8593070347

4. The procedure prescribed in Board Circulars No. 14/2007-Cus dated 16.03.2007 and No. 12/2026-Customs dated 17.03.2026, for allowing International Transshipment of FCL/LCL cargo from all Ports/Airports shall be duly followed.

5. Transshipment involving multiple Customs stations in cases where the international transshipment involves movement of cargo to another Customs station (Port/Airport) for onward transshipment, the following procedure shall be followed:

i. The Nodal Officer at the originating Customs station shall obtain prior consent through official email from the Nodal Officer of the concerned transit/destination Customs station;

ii. The Nodal Officer of the transit/destination station shall convey consent through official email after verifying availability of sufficient, safe and secure storage space, adequate infrastructure and logistics support, and readiness to handle and supervise such transshipment cargo,

iii. Upon receipt of such consent, the Nodal Officer of originating customs station shall ensure that the permission for international transshipment permission may be granted at the originating station on priority basis,

iv. The movement of cargo to the transit/destination Customs station shall take place under appropriate Customs control (including sealing of containers, where required).

6. The Custodian of the cargo at the originating, transit and destination Customs stations shall be responsible for safe custody, secure storage, proper handling and accounting of transshipment cargo during the entire period it remains under their charge. The Custodian shall ensure compliance with all Customs instructions, maintain proper records, facilitate Customs supervision, and immediately report any discrepancy, damage or irregularity noticed in the transshipment cargo.

7. Further, it has been represented to the Board that certain cargo moving from Bangladesh via Kolkata/Mumbai and presently lying at JNPT requires temporary facilitation for onward movement through Mumbai airport for international transshipment. The said matter is under examination by the Board

8. Representations have also been received from the trade regarding export cargo, originally cleared at ICDs, which is presently lying at gateway ports on account of disruption in maritime routes. In this regard, the Board has clarified that,-

i. On the request of exporter, cancellation of LEO/Shipping Bill shall be permitted by the originating ICD. Based on such cancellation, Customs officer at the gateway port may allow movement of such cargo out of the port for return to the exporter or for re-routing, as appropriate, subject to compliance with the provisions of the Customs Act, 1962. There is no need to bring back the containers at originating ICD. Custodian at gateway port shall ensure proper accounting of such cargo.

ii. Such requests shall be processed expeditiously, in coordination with the concerned ICD and gateway port, so as to mitigate congestion and facilitate trade. To streamline procedures and minimize delays, all communications and submissions may be carried out electronically through official email, with a copy marked to the concerned exporter and physical documentation be avoided to the extent possible.

9. The above facility along with relaxation timeline as indicated at pars 3 of Circular No. 12/2026-Customs dated 17.03.2026 shall remain in force till 15.04.2026.

10. Difficulties, if any, encountered in the implementation of this Public Notice shall be brought to the immediate notice of the Principal Commissioner of Customs (Port), Kolkata Customs Zone.

Hindi version will follow.

Enclosure: Relevant Circulars.

Digitally signed by
ATUL SAXENA
Date: 08-04-2026
10:46:31

ATUL SAXENA
PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)
Custom House, Kolkata.

To:-

1. The Chief Commissioner of Customs, Kolkata Customs Zone,
2. The Pr. Commissioners / Commissioner of Customs (Airport & ACC and Preventive)
3. All Additional / Joint Commissioners of Customs, (Port).
4. All Dy. / Asstt. Commissioners of Customs, (Port).
5. All Sections / Units (Port) through website.
6. The AC/DC, EDI for uploading on website.
7. All the concerned stakeholders.
8. Hindi Cell
9. Office Copy.

CIRCULAR NO. 14/2007-CUS

F.No.450/99/2005-CUS-IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
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New Delhi, dated the 16th March, 2007.

Subject:- International transshipment of LCL containers at Indian Ports- regarding.-

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The Board has received references from the trade and industry on the issue of introducing a procedure for transshipment of goods meant for ports outside India. The Consolidators Association of India has also made certain suggestions and have projected the benefits in terms of earnings in foreign exchange, attraction to foreign investment, employment opportunities, freight benefits to Exim Trade, low transshipment cost etc.

2. The issue has been examined by the Board. As per sub-section (2) of section 54 of the Customs Act, 1962 transshipment of imported goods to any place outside India, shortly referred as 'International transshipment' is allowed. However, such transshipment facility is not allowed in respect of prohibited goods under section 11 of the Customs Act, 1962. Presently, international transshipment of imported goods in Full Container Load (FCL) is being permitted by the field formations. Board has decided to introduce transshipment facility for imported goods in Less than full Container Load (LCL) also at approved places under the jurisdiction of identified Custom Houses. To begin with, such facility would be provided at Cochin, Chennai, Tuticorin and Nhava Sheva. This additional facility would also be a measure of trade facilitation and is expected to provide transshipment facility to international shipping lines and enable ports to act as Transshipment Hub in the Indian Ocean region.

3. The following procedure shall be adopted on arrival of the international transshipment (ITP) containers of Less than Container Load (LCL) cargo,-

(i) The application for international transshipment of FCL cargo can be made by master of the vessel or his authorized agent, Non-Vessel Operating Common Carrier (NVOCC) or any other person duly authorized in this behalf by the foreign supplier.

(ii) No goods for international transshipment should be unloaded from the vessel until the permission for the same has been given by the AC/DC authorized in this behalf by the Commissioner of Customs, on the basis of manifested details in IGM.

(iii) The ITP container details such as Container Number, broad description of goods etc. shall be mentioned in the Import General Manifest. In the electronic manifest, there are fields for specifying (a) Port of destination, and (b) 'cargo movement' code. For cargo movement, there are three codes which need to be filled correctly with proper port of destination. These are explained in details as follows:

(1) 'LC' - Local Cargo: This refers to the port code where cargo is delivered. It is the same as the port of arrival.

(2) 'TC' - Transshipment Cargo: It refers to international cargo and the port of destination shall be the port code where transshipment cargo is destined to or delivered.

(3) 'TI' - Transshipment to ICD: This is the local cargo where the cargo meant for transshipment to hinterland port i.e. ICD. The port of destination is the port code of the ICD.

As regards the electronic manifest message, there is a field to specify that whether the cargo is FCL or LCL or 'EMPTY'. This field is called 'Container Status'. The line and the sub-line numbers provide the inter-linkage between the cargo details and the container details. Therefore, the existing EDI System in ICES can be used for Customs documentation and processing.

(iv) The unloading of such ITP containers at gateway port would be in presence of Customs Officers. The containers would be taken to approved place / premises under Customs escort. Custodian of such premises would provide a segregated secure space for ITP containers.

(v) Customs Officers would examine the Seal of the ITP Containers. In case of tampering of the Seal, such Container should be immediately resealed with the Customs Seal in the presence of the Custodian / Shipping agent and same should be recorded. Such containers will be examined 100% by the Customs Officers and findings recorded thereof. Such cases will be put up to the AC / DC in charge for further action.

(vi) LCL Cargo meant for a foreign port (any port outside India) would be de-stuffed in the presence of Customs Officer and stored in a secured area as provided by Custodian. LCL Cargo may contain consignments meant for transshipment to any port outside India (Foreign Port) as well as consignments for home consumption or transshipment to Inland Container Depot (ICD). This would necessitate segregation of the two types of cargo at the time of de-stuffing and moving them to respective storage areas under customs escort. Till such time, sufficient precaution should be taken to avoid duplication / mixing up or manipulation of cargo meant for Transshipment / Home-consumption.

(vii) Whenever the LCL cargo are required to be exported to foreign destination, The re-stuffing of such LCL Cargo meant for the foreign port along with the export cargo would be done under the supervision of a Customs officer. Further Container would be sealed in presence of a Customs Officer.

(viii) The details of LCL cargo would be entered in Export General Manifest.

(ix) Custodian would maintain the record of ITP LCL cargo, both loaded and unloaded, and submit a monthly summary to Customs. He shall execute a general bond for an amount equal to the approximate value of goods expected to be imported in 30 days for the purpose of international transshipment. In such bond, custodian should undertake to export transshipment cargo within 30 days or within extended period as Commissioner may allow and follow all the relevant Acts, Rules & Regulations in force.

(x) Custodian would be responsible for safe handling of the LCL cargo and ensure that there is no intermixing of ITP LCL cargo with other cargo lying with the custodian.

4. International transshipment of cargo needs to be effected within 30 days of Entry Inward of the importing ship. The permission for transshipment would not be given to cargo having arms, ammunition, explosives and other cargo considered as constituting a threat to the security/safety and integrity of the country and other goods attracting prohibition under section 11 of the Customs Act, 1962. However goods which are 'restricted' as per the Foreign Trade Policy may be permitted for transshipment to destination abroad. Further, transshipment shall not be allowed to any port / destination, in respect of which any order or prohibition is in force for the time being. Commissioners may also prescribe any additional safeguard for securing safe transshipment. The provisions of Section 48 relating to the procedure in case of goods not transshipped within 30 days after unloading shall apply to the goods meant for transshipment as these are covered under the scope of "imported goods".

5. In order to introduce international transshipment of LCL containers, the Custom Houses need to identify suitable premises within the approved place under their jurisdiction for the purpose of safe custody of imported goods and for such other authorized operations. Commissioners should adopt consultative approach with the stakeholders / operators to identify particular premises for such international transshipment. Following factors may be considered by the Commissioner for identification of the premises,-

(i) Location of the premises.

(ii) Availability of adequate infrastructure - modern handling equipment for loading, unloading of containers from rail flats, chassis, their stacking, movement, cargo handling, stuffing/de-stuffing, refrigerated storage facility for perishable cargo etc.

(iii) Availability of sufficient secured area for segregation/ consolidation of cargo and for its safe handling.

(iv) The premises need to be connected with Custom House on EDI to handle the transshipment in ICES.

(v) Experience of Custodian in handling import export matters and working knowledge of Customs Act, rules and regulations.

(vi) Logistics arrangements including constraints, if any, in movement of containers between approved place / premises and port.

6. The above instructions may be brought to the notice of the Trade immediately through appropriate Public Notice. Jurisdictional Commissioners may also indicate detailed operational procedure, taking into account the requirements, physical movement involved in carrying goods to the approved place / premises etc. at individual Customs stations, keeping in view of the Board's instructions.

7. Receipt of this Circular may kindly be acknowledged.

(Anupam Prakash)
Under Secretary to the Government of India
Phone No.23094182

Circular No. 15/2026-Customs

No. 450/23/2026-Cus-IV
Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes & Customs)

Room No. 16049, Kartvaya Bhavan-I,
New Delhi, the 27th March, 2026.

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive)/ Customs and Central Tax

All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive)/ Customs and Central tax

All Principal Director Generals/ Director Generals under CBIC.

Madam/Sir,

Subject: International Transhipment of FCL/LCL cargo from all Ports/Airports, in view of disruption in maritime routes due to closure of the Strait of Hormuz-Section 143AA of the Customs Act, 1962 – reg.

I am directed to refer to Circulars No. 09/2026-Customs dated 08.03.2026, No. 10/2026-Customs dated 10.03.2026 and No. 12/2026-Customs dated 17.03.2026 issued by the Board in the context of severe disruption in maritime routes due to closure of the Strait of Hormuz, resulting in diversion/return of export cargo from international waters Indian Waters. Reference is also invited to Circular No. 14/2007-Customs dated 16.03.2007, which prescribes the procedure for international transhipment of cargo. Representations have been received from the trade and field formations seeking extension of the facility of international transhipment to both Full Container Load (FCL) and Less than full Container Load (LCL) cargo from all Customs stations, along with a simplified and uniform procedure for grant of approvals, including in cases involving movement through other Customs stations.

2. The matter has been examined by the Board. In view of the ongoing disruption in maritime routes and with a view to facilitate trade and mitigate logistical bottlenecks, it is clarified that International transhipment of both FCL and LCL cargo shall be permitted from all seaports and international airports, including cases involving transhipment through other Customs stations, subject to compliance with the provisions of the Customs Act, 1962, the rules made thereunder.

3. For the purpose of expeditious processing and supervision of requests for international transhipment, each Customs Zone shall designate a Nodal Officer not below the rank of Additional Commissioner or Joint Commissioner of Customs. The details of such Nodal Officer

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(name, designation, email and contact number) shall be notified through Public Notice immediately and publicised on the Commissionerate website.

4. The procedure prescribed in the Board Circulars No. 14/2007-Cus dated 16.03.2007 and No. 12/2026-Customs dated 17.03.2026, for allowing International Transhipment of FCL/LCL cargo from all Ports/Airports shall be duly followed. The Nodal Officer shall ensure that permissions for international transhipment are granted by the jurisdictional Assistant/Deputy Commissioner of Customs, duly authorised by the jurisdictional Commissioner, on priority basis, after due verification.

5. Transhipment involving multiple Customs stations: In cases where the international transhipment involves movement of cargo to another Customs station (port/airport) for onward transhipment, the following procedure shall be followed:

(i) The Nodal Officer at the originating Customs station shall obtain prior consent through official email from the Nodal Officer of the concerned transit/destination Customs station;

(ii) The Nodal Officer of the transit/destination station shall convey consent through official email after verifying availability of sufficient, safe and secure storage space, adequate infrastructure and logistics support, and readiness to handle and supervise such transhipment cargo;

(iii) Upon receipt of such consent, the Nodal Officer of originating customs station shall ensure that the permission for international transhipment permission may be granted at the originating station on priority basis;

(iv) The movement of cargo to the transit/destination Customs station shall take place under appropriate Customs control (including sealing of containers, where required).

6. The Custodian of the cargo at the originating, transit and destination Customs stations shall be responsible for safe custody, secure storage, proper handling and accounting of transhipment cargo during the entire period it remains under their charge. The Custodian shall ensure compliance with all Customs instructions, maintain proper records, facilitate Customs supervision, and immediately report any discrepancy, damage or irregularity noticed in the transhipment cargo.

7. Further, it has been represented to the Board that certain cargo moving from Bangladesh via Kolkata/Mumbai and presently lying at JNPT requires temporary facilitation for onward movement through Mumbai Airport for international transhipment. The said matter is under examination of the Board.

8. Representations have also been received from the trade regarding export cargo, originally cleared at ICDs, which is presently lying at gateway ports on account of disruption in maritime routes. In this regard, it is clarified that,-

(i) On the request of exporter, cancellation of LEO/Shipping Bill shall be permitted by the originating ICD. Based on such cancellation, Customs officer at the gateway port may allow movement of such cargo out of the port for return to the exporter or for re-routing, as appropriate, subject to compliance with the provisions of the Customs Act, 1962. There is no need to bring back the containers at originating ICD. Custodian at gateway port shall ensure proper accounting of such cargo.

(ii) Such requests shall be processed expeditiously, in coordination with the concerned ICD and gateway port, so as to mitigate congestion and facilitate trade. To streamline procedures and minimize delays, all communications and submissions may be carried out electronically

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through official email, with a copy marked to the concerned exporter and physical documentation be avoided to the extent possible.

9. Further, attention is also invited to the provision of SCMTR, 2018, which provide a comprehensive framework for electronic filing and processing of cargo manifest and transhipment operations. Implementation of SCMTR, 2018, has remained deferred mainly on account of development and testing of requisite messages by stakeholders. All zones and DG Systems should expedite operationalisation of SCMTR, 2018, which will greatly aid in such emergent situations requiring supply chain resilience.

10. The above facility along with relaxation timeline as indicated at para 3 of Circular No. 12/2026-Customs dated 17.03.2026 shall remain in force till 15.04.2026.

11. Difficulties, if any, in implementation of this Circular may be brought to the notice of the Board immediately.

Hindi version will follow.

Yours faithfully,

27/3/2026

(Munesh Kumar Meena)
OSD, Cus-IV,
Customs Policy Wing

Circular No.12/2026-Customs

F.No.450/23 /2026-Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)
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Hall No 14049, Kartavya Bhavan,
New Delhi, dated the 17th March, 2026

To,
All Principal Chief Commissioner/ Chief Commissioner of Customs/ Customs (Preventive) / Customs and Central Tax

All Principal Director General/ Director General under CBIC

Subject: Return of export cargo from international waters due to closure of the Strait of Hormuz – Section 143AA of the Customs Act, 1962 – reg.

Madam/Sir,

Kind reference is invited to Circular No.09/2026-Customs dated 08.03.2026 issued by the Board in the context of disruption in maritime routes due to the closure of the Strait of Hormuz and the consequential return of export cargo from international waters to Indian ports. Representations have been received from field formations regarding the procedure for transhipments and Back to Town (BTT) to be followed in all such cases where the vessel has landed at an Indian port which is different from the original port of departure. Clarification has also been sought regarding the procedures to be followed in case of International Transhipment to be followed at Indian port for such affected consignments.

2. The matter has been examined by the Board. Accordingly, Board in exercise of the powers conferred under Section 143AA of the Customs Act, 1962, prescribes the following procedures in order to facilitate trade and ensure expeditious handling of such cargo, where export cargo is brought back to Indian ports due to the closure of the Strait of Hormuz or similar disruptions. The following procedures are to be followed in case where the vessel has landed at an Indian port other than the original port of departure:-

(a) Vessel departed from any Indian port and landed at a different Indian port:-

i. The Shipping Line or its authorised agent shall file the Sea Arrival Manifest (SAM) at the port of landing accordance with the provisions of the Customs Act, 1962. DG System shall provide dummy port code for the vessels returning to India with/without callling on any foreign port.

ii. The containers discharged at the port of landing shall be verified by the proper officer with reference to the SAM and other available documents.

iii. During such verification, the integrity of container seals shall be checked and matched with the seal details declared in the export documents. If the seal is found tampered or not intact, the container(s) shall be subjected to 100% examination at the port of landing.

iv. On request of the exporter, the Customs formation at the port of landing shall communicate with the Customs formation at the port of export to verify whether any export incentives such as IGST refund, drawback or other benefits have been disbursed and also to cancel the Shipping Bill and Let Export Order (LEO).

v. The port of export shall also take necessary steps to ensure reversal or recovery of export incentives, if the same have already been disbursed.

vi. The Customs formation at the port of export shall initiate action for cancellation of the Shipping Bill and Let Export Order (LEO) in the ICES system.

vii. Upon completion of the above verification and confirmation from the port of export, the proper officer at the port where the containers are presently located may permit Back to Town (BTT) facility, subject to compliance with applicable documentation and procedures.

viii. A new option will be provided by DG System to cancel such Shipping Bills post EGM in ICES system, wherever applicable. The entry of Shipping Bill in new facility for cancellation post EGM will also ensure that export incentives are not disbursed in cases where such benefits have not yet been granted.

ix. Details of such cancelled Shipping Bills shall be shared with RBI, DGFT and other concerned agencies by ICEGATE.

x. Till the new system as mentioned above is developed, the field formations(Port of Export) shall maintain all the records manually and shall enter the details in system, once its operationalised.

(b) International transshipment

i. Reference is invited to CBIC Circular No. 14/2007-Cus dated 16th March 2007 regarding the international transshipment of LCL cargo at specific Indian port i.e Cochin, Chennai, Tuticorin and Nava Sheva. It has been decided to permit the international transhipment of LCL cargo from all the notified ports and International Airports till 31 March 2026 subject to the procedure mentioned in the said Circular.

ii. The Pr. Chief Commissioner/ Chief Commissioner of the respective zone may decide to extend this facility of the international transhipment based on the availability of sufficient safe and secure storage space for the EXIM cargo, availability of adequate infrastructure including cargo handling equipment and other logistic requirement.

(c) Liquid bulk/break bulk cargo

i. In case of vessels carrying liquid bulk/break bulk cargo, destined for foreign ports are compelled to divert to an Indian port due to maritime security concerns, disruption of international shipping routes, or other logistical exigencies, the jurisdictional Principal Commissioner/Commissioner of Customs may permit temporary unloading and storage of such cargo within a Customs area and Customs approved bonded warehouses or bonded tank facilities, for the limited purpose of onward international transshipment or re-export.

ii. Such permission may be granted on a case-to-case basis subject to Customs supervision during discharge, ullage survey and quantity determination, storage under the custody of an approved custodian under Section 45 of the Customs Act, 1962, maintenance of proper inventory records, execution of suitable bond or undertaking, testing of the cargo and ensuring that the cargo remains under Customs control at all times and is not cleared for home consumption or diverted into the Domestic Tariff Area.

3. The above relaxation, the relaxation provided under Circular No 09/2026-Customs dated 08th March, 2026 and Circular 10/2026-Customs dated 10th March, 2026 shall remain in force till 31st March, 2026.

4. Difficulties, if any, in implementation of this circular may be brought to the notice of the Board.

Hindi version will follow

Yours sincerely,

(Indrajit Panda)
Under Secretary (Cus IV)