

Instruction No. 07/2026-Customs

F. No. 140605/4/2026-DBK

भारत सरकार/ Government of India

वित्त मंत्रालय/ Ministry of Finance,

राजस्व विभाग / Department of Revenue,

केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड / Central Board of Indirect Taxes & Customs,

प्रतिअदायगी प्रभाग /Drawback Division

4th Floor, Jeevan Deep Building,
Parliament Street, New DelhiDated: 2nd June, 2026

To,

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

All Pr. Director General/Director Generals under CBIC.

Madam/Sir,

Subject: Streamlining of mechanism for seeking clarification on interpretation of Foreign Trade Policy (FTP) provisions from DGFT - reg.

A reference has been received from DGFT highlighting that in certain instances, Customs field formations are directly addressing communications to DGFT Headquarters/Regional Authorities seeking clarification on interpretation of provisions of Foreign Trade Policy (FTP) and related policy conditions.

2. The matter has been examined by the Board. It has been observed that such parallel and case-specific references may result in divergent practices across Customs jurisdictions, delays in assessment/clearance and avoidable inconvenience to trade.

3. In order to ensure institutional consistency, uniformity in implementation of FTP provisions and expeditious resolution of interpretational issues, the following instructions are issued for strict compliance by all field formations:

(i) Field formations shall not directly correspond with DGFT Headquarters or DGFT Regional Authorities for seeking clarification/interpretation of FTP provisions or policy conditions.

(ii) Interpretational issues arising at the field level shall first be examined at the Commissionerate/Zonal level. Only such issues which require policy-level clarification after due examination may be referred to the Board by the Principal Chief Commissioner/Chief Commissioner

of the concerned Zone.

(iii) Commodity-specific issues requiring clarification on interpretation of FTP provisions or policy conditions shall be referred to the Board only after examination and approval by the concerned National Assessment Centre (NAC).

(iv) Every such reference shall invariably contain:

- (a) A brief statement of facts (concise summary);
- (b) Relevant FTP provision(s) under question;
- (c) Field formation's interpretation/understanding of the concerned policy provision;
- (d) Specific point(s) requiring clarification;
- (e) Indication of the number of cases (tentative) which are being affected due to such interpretation;
- (f) Indication of whether live consignments are pending clearance; and
- (g) Urgency categorisation (Normal/Time-sensitive/Perishable/Export deadline).

(v) Field formations shall avoid keeping consignments pending solely on account of interpretational issues relating to FTP provisions. Wherever legally permissible, provisional assessment or other facilitative mechanisms under the Customs Act, 1962 may be resorted to so as to minimise inconvenience to importers/exporters and avoid disruption of legitimate trade.

4. Difficulties, if any, in implementation of this instruction may be brought to the notice of the Board. In addition, any pending reference already made by the field formations may also be brought to the notice of Board.

Yours faithfully,

(Mahendra Singh Gurjar)
OSD (Drawback Division)
CBIC, New Delhi