

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 05/2026-Customs (N.T.)

New Delhi, the 15<sup>th</sup> January, 2026

G.S.R. .... (E). - In exercise of the powers conferred by sub-section (1) of section 51B of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Government, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 25/2023 – Customs (N.T) dated the 1<sup>st</sup> April, 2023, Published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R 262(E), dated the 1<sup>st</sup> April, 2023 (hereinafter referred to as the said notification), namely:-

2. In the said notification, in paragraph 2, in sub- paragraph (1),-

(a) in clause (b) after the words “bill of export”, the words and figures “or entry made electronically under section 84 of the said Act for exports by post processed” shall be inserted;

(b) for clause (c), the following clause shall be substituted, namely:-

“(c ) against the shipping bill or bill of export, presented under section 50 of the said Act or entry made electronically under section 84 of the said Act for exports by post where the order permitting clearance and loading of goods for exportation under section 51 or section 84 of the said Act, as applicable, has been made;”;

(c) after sub- paragraph (5), the following sub- paragraph shall be inserted, namely :-

“(5A) that the exports are undertaken through the foreign post offices which allow entry to be presented under section 84 of the said Act for exports by post electronically and processed on the customs automated system;

3. In the said notification, in paragraph 6, in the Explanation, in clause (a), after the words “bill of export”, at both places where they occur, the words and figures “or entry made electronically under section 84 of the said Act for exports by post” shall be inserted.

4. In the said notification, in the table, in the entry against the Sl. No. 13, after the words “bill of export”, the words and figures “or entry made electronically under section 84 of the said Act for exports by post processed” shall be inserted.

[F. No. 609/75/2017-DBK (Pt-I)]

  
(Om Prakash Meena)

Under Secretary to the Government of India

Note: The principal notification was published vide notification No. 25/2023 – Customs (N. T) dated 1<sup>st</sup> April, 2023, published in the Gazette of India, Extraordinary, part II, section 3 , subsection (i) , vide number GSR 262 (E) ,dated the 1<sup>st</sup> April, 2023.