

[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. 03/2026-Customs (N.T.)

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

G.S.R. (E). - In exercise of the powers conferred by section 75 of the Customs Act, 1962(52 of 1962) and section 37 of the Central Excise Act, 1944 (11 of 1944), the Central Government hereby makes the following rules to amend the Customs and Central Excise Duties Drawback Rules, 2017, namely: -

1. Short, title and commencement. -

1. (1) These rules may be called the Customs and Central Excise Duties Drawback (Amendment) Rules, 2026.

(2) They shall come into force on the 15th day of January, 2026.

2. In the Customs and Central Excise Duties Drawback Rules, 2017, -

(a) in rule 8, after the words "bill of export or shipping bill", the words and figures "or entry made under section 84 of the Customs Act, 1962, for exports by post" shall be inserted;

(b) in the heading of rule 12, after the words "by post", the words and figures, "where an entry is made manually under section 84 of the Customs Act, 1962 " shall be inserted;

(c) in rule 13, -

(i) in the heading, for the words "by post", the words "exports under rule 12" shall be substituted;

(ii) in sub-rule (1),-

(A) after the words "other than", the words and figures "those covered under rule 12" shall be inserted;

(B) in clause (a), after the words "bill of export", at both places where they occur, the words and figures "or entry made under section 84 of the Customs Act, 1962, for exports by post" shall be inserted;

(iii) in sub-rule (2), after the words "bill of export", the words and figures "or entry made under section 84 of the Customs Act, 1962, for exports by post" shall be inserted;

(d) in rule 14,-

(i) in the heading, for the words “by post”, the words and figures “exports under rule 12” shall be substituted;

(ii) after the sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) The entry made electronically under section 84 for exports by post under the claim of drawback shall be deemed to be a claim for drawback filed on the date on which the said entry is received on Electronic Data Interchange after the proper officer of Customs makes an order permitting clearance and loading of goods for exportation under that section and said claim for drawback shall be retained by the proper officer making such order”.

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

  
(Om Prakash Meena)

Under Secretary to the Government of India

Note: The principal rules were published vide notification No. 88/2017-Cus. (N.T.), dated the 21<sup>st</sup> September, 2017, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1177 (E), dated the 21st September, 2017.