

**Circular No. 18/2026-Customs**

No.450/26/2019-Cus IV(Pt. II)  
Government of India  
Ministry of Finance  
(Department of Revenue)  
(Central Board of Indirect Taxes & Customs)

Room No 16049, Kartvya Bhavan-1,  
New Delhi, the 1<sup>st</sup> April, 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

**Subject: Assessment of Bills of Entry filed for goods manufactured by SEZ units and cleared to Domestic Tariff Area (DTA) under concessional rate – reg.**

Madam/Sir,

Reference is invited to Notification No.11/2026- Customs dated the 31<sup>st</sup> March, 2026, whereby concessional duty benefits have been extended to eligible manufacturing units in a Special Economic Zone (SEZ) for goods cleared to the Domestic Tariff Area (DTA), subject to such conditions as specified in the notification. One of the condition of the notification mentions that the Bill of Entry for home consumption shall be filed by the Unit in SEZ in the common portal, and shall be assessed by the proper officer in terms of Section 2(34) of the Customs Act, 1962.

2. Attention is also invited to Rule 47(4) of the SEZ rules, 2006, as amended. The Rule specifies that valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and Rules made thereunder.

3. Accordingly, the Board has decided that whenever a Bill of Entry is filed for clearance of goods manufactured by a unit in SEZ and removed to the DTA, such bill of entry will be assessed under faceless assessment, to enhance uniformity and efficiency in assessment. Such bills of entry shall also be routed through the Risk Management System (RMS). Customs Automated System will assign such bills of entry to faceless assessment officers.

4. The existing procedure for filing of Bills of Entry by SEZ units and all other compliance requirements under the SEZ Act, 2005 and SEZ Rules, 2006 shall remain unchanged. In addition, the specific compliance requirement as prescribed by Notification No.11/2026- Customs dated the 31<sup>st</sup> March, 2026, will have to be followed for availing the concessional rate of duty for clearance of goods from SEZ to DTA. The jurisdictional specified officer/ authorised Officer at the SEZ location shall continue to handle post-assessment formalities such as examination (where ordered), out-of-charge, and any other functions not related to assessment of consignment.

  
02/04/2026

5. The Board has already issued Circular No. 11/2017-Cus dated 31.03.2017 which provide for standard operating procedures in respect of functional operations in cases of refund, demand, adjudication, Review & Appeal etc. in line with Rule 47 of the SEZ Rules 2006, as amended.

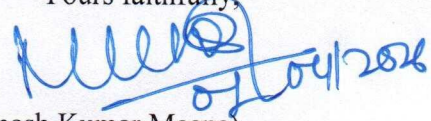
6. Any grievance of the trade relating to delays in assessment or other difficulties in implementation shall be addressed through the ICEGATE Helpdesk at [icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in). The ICEGATE Helpdesk shall promptly forward such matters to the concerned Turant Suvidha Kendras (TSKs) of the field formations for timely resolution.

7. The Directorate General of System and Data Management shall issue a suitable advisory to facilitate implementation of the above. All field formations are advised to ensure smooth implementation of the provisions of this Circular.

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

Hindi version follows.

Yours faithfully,



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