Circular No. 26/2025 -Customs

F. No.450/40/2025-CusIV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)

Room No. 229A, North Block,
New Delhi, dated the 31st October, 2025

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive) / Customs and Central Tax
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Director Generals/ Director Generals under CBIC

Subject:- Guidelines regarding Revision of Entries Post Clearance under section 18A of the Customs Act, 1962-reg

Madam/Sir,

Attention is invited to the provisions under Section 18A, inserted vide the Section 93 Finance Act, 2025 providing a facility of revision of entry(ies) already made in relation to the goods, after customs clearance has been given, in a manner as prescribed. Attention is also invited to the para 132 of the Budget speech 2025 by the Hon'ble Finance Minister as below,-

> "I propose to introduce a new provision that will enable importers or exporters, after clearance of goods, to voluntarily declare material facts and pay duty with interest but without penalty. This will incentivise voluntary compliance. However, this will not apply in cases where department has already initiated audit or investigation proceedings."

2. Accordingly, the Board has notified Customs (Voluntary revision of entries Post clearance) Regulations, 2025 vide notification 70/2025-Customs (N.T.) dated 30.10.2025. The salient features of the regulations are as follows :

i. The importer or exporter or any authorised person may file an electronic application for revised entry or revised entry cum refund (in case atleast one entry in such application has refund claim).
ii. The electronic application is to be filed at the port where duty of customs was paid and contain only those entries for revision which were made under one bill of entry or shipping bill, bill of export or entry under section 84 during clearance.

iii. The entries in the electronic application are successfully accepted in the customs automated system and the Acknowledgement Receipt Number is generated by the common portal.

iv. Duty, if any leviable, along with the interest may be paid against the Acknowledgement Reference Number (ARN).

v. A Revised Entry Reference is generated by the customs automated system after payment of duty along with interest wherever applicable.

vi. The revision application shall be dealt with a self assessment approach. Based on the treatment assigned by the RMS, the application of revision shall be routed to the proper officer for verification if not facilitated.

vii. The proper officer, for verification of the revision application, may require the authorised person to produce any document or information, whereby the duty leviable on the imported goods or export goods as the case may be, or nature of revision in the electronic application can be ascertained.

viii. Where it is found on verification, the self-assessment has not been done correctly, the proper officer may, without prejudice to any other action taken under the Act, re-assess the duty leviable on such goods by passing a speaking order following the principles of natural justice as specified in sub-regulation (5) of regulation 5 of the Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.

ix. There may be some cases where, refund will arise due to the revision of the entry. The revised entry itself would be treated as an application for refund obviating the need to file separate application for claim of refund. The refund claim shall be dealt according to provision mentioned in Section 27 of Customs, Act 1962. Date of generation of ARN shall be deemed to be date of claim of refund under section 27 of the Act.

x. In case of application for revision cum refund claim, it shall be invariably routed to proper officer for verification. The proper officer has to issue an acknowledgment within ten working days from the date of generation of Revised Entry Reference, if the application is complete in all respect.

xi. The proper officer may seek additional documents for verification, if required within ten working days from the date of generation of Revised Entry Reference and issue an acknowledgment within ten working days from the date of receipt of additional documents sought.

xii. Relevant date of application for the purposes of section 27A has been clarified to be the date of receipt of complete application.

xiii. Where the proper officer is satisfied that whole or any part of duty or interest, if any paid on such duty, paid by the importer or exporter is refundable, proper officer may make an order for refund in terms of sub-section (2) of section 27 of the Act.

xiv. On completion of the verification of revised entries, revised entries cum refund, and self-assessment, by way of re-assessment or otherwise, the statement of revised entry shall be generated and made available electronically to the importer or exporter, and also transmitted to the other agencies to whom the entry was earlier transmitted.

3. Also, since revision of entry involves verification and re-assessment of entry that was already made earlier, the Board vide Notification 68/2025-Customs (N.T.) dated 30.10.2025

has designated Deputy/Assistant Commissioner of Customs as the proper officer for sub-section (4) of Section 18A.

4. As provided in the sub-section (5) of section 18A, it is emphasised that the revision of entry(ies) under Section 18A is not allowed for cases where customs audits, searches, seizures, or investigations are already initiated and intimated to the concerned, as well as cases where reassessment of duty have been done under Sections 17 or assessed the duty under Section 18 or Section 84 of the Customs Act. A self- declaration as prescribed in Annexure "I" to this effect shall be submitted by the applicant electronically.

5. Reference is invited to IGCR Rules, 2022 issued vide Notification 74/2022 - Customs NT dated 09.09.2022 wherein a provision of clearance of unutilized or defective goods on voluntary payment of duty with interest has been specified. Similarly reference is further invited to Notification 26/2023 – Customs (NT) dated 01.04.2023 regarding EPCG and Notification 21/2023-Customs (NT) dated 01.04.2023 regarding Advance Authorization Scheme wherein it has been mentioned that in cases where export obligation is not fulfilled the importer shall pay duty along with interest . It is seen that already different procedures for cases where obligations are not met, have been stipulated by the Board/Central Government. Therefore, so as to ensure that the existing treatment of such cases prevails, for not allowing revision of entry for such cases a Notification 71/2025-Customs (N.T.) dated 30.10.2025 has been issued by the Board to exclude such cases from the purview of sub section (1) of section 18A of Customs Act, 1962.

6. The Board vide notification 69/2025-Customs (N.T.) dated 30.10.2025 has issued Levy of Fees (Customs Documents) Amendment Regulations, 2025 prescribing a fee charge of Rs 1000/- on Electronic Application under Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.

7. A detailed advisory outlining the steps to be taken for filing of revision application will be issued by DG Systems. Any technical issues being faced while filing an application for revision of entry(ies) may be immediately communicated to DG Systems.

8. This circular may be given wide publicity by issue of suitable Trade Notice/Public Notice. All stakeholders under your jurisdiction may be instructed suitably and officers may also be sensitized of these changes. Any difficulty faced by stakeholders may be brought to notice of the Board.

9. Hindi version follows.

Yours faithfully,

(Indrajit Panda)
Under Secretary (Customs IV)

Annexure I

Declaration (To be signed by an importer)

I/ We declare that:

there are no cases where any audit under Chapter XIIA or search, seizure or summons under Chapter XIII has been initiated against M/s…….and intimated to the undersigned;

no cases requiring refund where the proper officer has re-assessed the duty under section 17 or assessed the duty under section 18 or under section 84 is registered against M/s…….

there is no other case against M/s ….. that has been booked relating to an issue specified by the Board by notification in the Official Gazette.

I/We also declare that:

M/s…… fulfils all necessary conditions as specified in Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025, that are required to be eligible for making a voluntary revision of entry(ies) under Section 18A of the Customs Act, 1962