

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, the 30<sup>th</sup> 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 Customs 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, reassess 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.

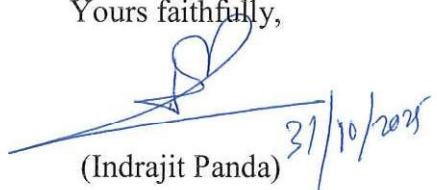
8. This circular may be given wide publicity by issue of suitable Trade Notice/Public Notice. All stakeholders under your jurisdiction may be instructed suitably and officers may also be sensitized of these changes. Any difficulty faced by stakeholders may be brought to notice of the Board.

9. Hindi version follows.

Yours faithfully,

(Indrajit Panda)

Under Secretary (Customs IV)



31/10/2025

## **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

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (ii)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE (CENTRAL BOARD OF INDIRECT TAXES AND  
CUSTOMS)

NOTIFICATION No. 70/2025-Customs (N.T.)

New Delhi, the 30<sup>th</sup> October, 2025

S.O.—(E). – In exercise of the powers conferred by sub-section (1) of section 157 and sub Section (1) of Section 18A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

**1. Short title and commencement.** – (1) These regulations may be called the Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.

(2) They shall come into force on 1<sup>st</sup> November 2025.

**2. Definitions.** – (1) In these regulations, unless the context otherwise requires,-

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "authorised person" means an importer or exporter or the Customs Broker under the Customs Brokers Licensing Regulations, 2018 and includes an employee of the Customs Broker who has been issued a photo identity card in Form G under those regulations or any other regulation dealing with the similar matters;

(c) "electronic application for revision of entries" means electronic application filed on common portal, including its electronic record as defined in clause (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000 (21 of 2000), or print outs, for revision of entries under Section 18A of the Act, but not containing any entries resulting in claim for refund of duties under Section 27 of the Act;

(d) "electronic application for revision of entries cum refund" means electronic application filed on common portal, including its electronic record as defined in clause (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000 (21 of 2000), or print outs, for revision of entries under Section 18A of the Act, and containing at least one entry which results in the claim for the refund of duties under Section 27 of the Act;

(e) "revised entry" means any revision made in accordance with section 18A of the Act to the entry made in the bill of entry, shipping bill or bill of export, or the entry made under regulations made under section 84 of the Act;

(f) "supporting documents" means the documents in the electronic form or otherwise, which are relevant to the assessment of the imported or exported goods under sections 17, 46 and 50 of the Act.

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively assigned to them in the Act.

**3. Condition for revision of entries.** – The authorised person shall make an electronic application under regulation 4 or regulation 5, for revision of one or more entries already made during the clearance subject to following conditions, namely:-

- (a) the electronic application shall be filed at the port where the duty of customs was paid;
- (b) the electronic application shall contain only those entries for revision, which were earlier made under one bill of entry or shipping bill, bill of export or entry made under regulations made under section 84 of the Act during the clearance;
- (c) the fee is paid in accordance with the Levy of Document Fees Regulations, 1970;

**4. Manner of revision of entries through electronic application.** - (1) Where importer or exporter intends to revise one or more entries, subject to conditions specified in regulation 3, he or the authorised person shall make -

- (a) an electronic application for revision of entries; or
- (b) an application for revision of entries cum refund

as the case may be, along with the supporting documents, himself or through the authorised person by affixing his digital signature and enter them on the common portal.

*Explanation.* - For the purposes of this regulation, "digital signature" shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

(2) Electronic application is deemed to be made and self-assessed when –

- (a) 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; and
- (b) duty, if any leviable along with interest as applicable under section 28AA of the Act is paid voluntarily in the common portal against the Acknowledgement Receipt Number; and
- (c) Revised Entry Reference is generated by the customs automated system.

(5) In case of the electronic application for revision of entries cum refund claim, the date of generation of Acknowledgement Receipt Number in terms of clause (a) of sub-regulation (2) shall be deemed to the date of claim for refund under section 27 of the Act.

**5. Verification of revised entry:** (1) The revised entries made under regulation 4 and self-assessment shall be subject to verification by the proper officer in cases selected primarily on the basis of risk evaluation through appropriate selection criteria.

(2) The proper officer, for verification under sub-regulation (1), 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, and there upon the authorised person shall produce such document or furnish such information.

(3) Where any document or information is required for verification of revised entries made under electronic application for revised entries cum refund, claim under regulation 4 shall be sought within ten working days from the date of generation of Revised Entry Reference.

(4) The application for refund claim shall be verified for its completeness by the proper officer and if the application is found to be complete in all respects, the applicant shall be issued an acknowledgement by the Proper Officer in the prescribed Form under the Customs Refund Application (Form) Regulations, 1995 within ten working days of the receipt of the application.

**Explanation** . - For the purposes of payment of interest on delayed refunds under section 27A of the Act, the application shall be deemed to have been received on the date on which a complete application, as acknowledged by the proper officer, has been made, or the date of re-assessment under sub-regulation (5), whichever is later.

(5) 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.

Provided that in cases of electronic application for revised entries cum refund, 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.

(6) On completion of the verification of revised entries 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.

**6. Retention of documents relating to revised entry.**- The authorised person shall retain, for a period of five years from the date of revision of the entry, the electronic application, certificate of revised entry and all supporting documents in original, which were used or relied upon by him in submitting the electronic application, and shall furnish them to the proper officer in connection with any action or proceedings under the Act or under any other law for the time being in force.

**7. Penalty.**- The importer or exporter who contravenes any of the provisions of these regulations or abets such contravention shall be liable to a penalty specified under clause (ii) of sub-section (2) of section 158 of the Act without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or under any other law for the time being in force.

[F. No. 450/40/2025-Cus IV]

(Indrajit Panda)  
Under Secretary to Govt. of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (ii)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION No. 69/2025-Customs (N.T.)

New Delhi, the 30<sup>th</sup> October, 2025

S.O.....—In exercise of the powers conferred by clause (a) of sub-section (2) of section 157 read with clause (i) of sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Levy of Fees (Customs Documents) Regulations, 1970, namely:-

1. (1) These regulations may be called the Levy of Fees (Customs Documents) Amendment Regulations, 2025.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Levy of Fees (Customs Documents) Regulations, 1970, in regulation 3, in the Table, after serial number (x) and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“(xi)	Electronic Application under Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.	Rs. 1000.00”
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[F. No. 450/40/2025-Cus IV]

(Indrajit Panda)  
Under Secretary to Govt. of India

Note: The principal regulation was published in the Gazette of India, Extraordinary, part II, Section 3, Sub-Section (ii), *vide* number S.O 4018(E), dated the 26th December, 1970 and was

last amended, *vide* notification no 17/2021-Customs (N.T), dated the 17th February, 2021 published, *vide* number S.O. 719(E), dated the 17th February, 2021.