Circular No: 43/2026-Customs

F.No. CBIC-15021/70/2026-ICD-CBIC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(International Customs Division)
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Hall No. 16049, Kartavya Bhavan-1
New Delhi, Dated the 24th September, 2026

To,
All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)/CGST and Customs Zones
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Directors General/Directors General under CBIC
All Principal Commissioners/Commissioners of Customs (Appeals)

Subject: Application of Section 28DA of the Customs Act, 1962 and CAROTAR, 2020 consistent with the Rules of Origin under Trade Agreements- regarding.

Madam/Sir,

Attention is invited to section 28DA of the Customs Act, 1962, CAROTAR, 2020 and the Rules of Origin under Trade Agreements notified under section 5 of the Customs Tariff Act, 1975. Each Trade Agreement contains its framework for determining and verifying origin, while section 28DA and CAROTAR, 2020 provide the domestic framework for its implementation. These provisions shall be applied in a manner that preserves the intent of the Trade Agreement. Accordingly, rule 8(3) of CAROTAR, 2020 provides that, in the event of any conflict between CAROTAR, 2020 and the Rules of Origin under the Trade Agreement, the latter shall prevail.

2. In this connection, Board is in receipt of certain concerns raised by the trade. The same have been examined and clarified as follows,-

a) Requirement of Form-I for preferential claims under the India–UK CETA

2.1.1 Under the India–UK CETA, an Origin Declaration completed by the UK exporter or producer in the prescribed manner constitutes the proof of origin for claiming preferential tariff treatment on imports into India. Therefore, a claim supported by a valid Origin Declaration shall be processed without requiring Form-I.

2.1.2 Form-I under CAROTAR, 2020 is not required to be submitted with the Bill of Entry. Accordingly, it shall not be treated as a precondition for allowing preferential tariff treatment. In this regard, Board's letter F. No. 15021/18/2020-(ICD) dated 13.11.2020 is reiterated.

2.1.3 Where the Bill of Entry is interdicted by the National Risk Management System for origin-related checks, and the proper officer has reason to believe that the origin criteria have not been met, only in such cases the relevant information specified in Form-I may be sought from the importer under section 28DA, read with rule 5 of CAROTAR, 2020.

2.1.4 Under the India–UK CETA, the importer is not required to obtain confidential information from the exporter or producer. Non-furnishing of such information shall not, by itself, be a ground for denying preferential tariff treatment. The importer shall furnish the information made available by the exporter or producer.

2.1.5 Where the available information is insufficient to determine origin, verification may be undertaken through the Verification Authority of the exporting Party in accordance with the Trade Agreement.

(b) Subsequent imports of identical goods

2.2.1 Section 28DA(11) permits an earlier determination denying preferential tariff treatment to be applied to subsequent imports of identical goods from the same producer or exporter, unless sufficient information is furnished to establish that such goods satisfy the country-of-origin criteria.

2.2.2 Goods shall not be treated as identical merely because they have the same description, tariff classification, exporter, producer or technical characteristics. Before applying an earlier determination, the importer shall be given an opportunity to furnish additional information relating to such subsequent import consignments. Where the information establishes that the goods satisfy the country-of-origin criteria, the earlier determination shall not be applied.

2.2.3 Where the goods differ from those covered by the earlier determination in any material fact relevant to origin, the current claim shall be examined independently on its merits and, where necessary, verified in accordance with section 28DA and the Rules of Origin under the Trade Agreement.

3. Field formations are requested to bring this Circular to the notice of officers under their jurisdiction and the trade and ensure its uniform implementation.

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

Yours faithfully,

24/09/2026

(Rashmi Shakrawal)
Officer on Special Duty
Customs & EP Wing, CBIC