Circular No. 49/2026-Customs

F. No. 450/25/2009-Cus IV (Pt.III)

Government of India

Ministry of Finance

Department of Revenue

(Central Board of Indirect Taxes and Customs)

Hall No 16049, 6th Floor, Kartavya Bhawan -1,

New Delhi, dated- the 25th of November,2026.

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)

All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax

All Principal Director General/Director General under CBIC

Subject: Operationalisation of facility for affixing mandatory declarations under the Legal Metrology (Packaged Commodities) Rules, 2011 by AEO Tier-2 and Tier-3 and other importers – reg.

Madam/Sir,

References have been received from trade and industry associations seeking clarification regarding the stage at which mandatory declarations prescribed under the Legal Metrology (Packaged Commodities) Rules, 2011 are required to be affixed on imported pre-packaged commodities by AEO Tier-2 and Tier-3 importers. It has been represented that divergent practices are being followed by field formations, resulting in operational difficulties and uncertainty in compliance.

2. The matter has been examined in the light of the Legal Metrology (Packaged Commodities) Third Amendment Rules, 2026 notified vide G.S.R. 418(E) dated 29.05.2026. The said amendment has inserted Explanation-2 under Rule 4 of the Legal Metrology (Packaged Commodities) Rules, 2011, which provides that importers shall be allowed to make mandatory declarations at bonded warehouses of Authorised Economic Operators Tier-2 and Tier-3 certified operators in India, subject to the condition that all mandatory declarations prescribed under the said Rules are affixed before the retail packages leave such premises.

3. Further consultations have been held with the Department of Consumer Affairs, Ministry of Consumer Affairs, Food and Public Distribution on this issue. Based on the consultations, it is clarified that AEO Tier-2 and Tier-3 importers may be permitted to undertake affixing of mandatory

declarations prescribed under the Legal Metrology (Packaged Commodities) Rules, 2011 at their approved premises, in accordance with the facilitation envisaged under Circular No. 33/2016-Customs dated 22.07.2016, subject to the following conditions:

(i) the importer holds a valid AEO Tier-2 or AEO Tier-3 certification issued by CBIC;

(ii) the imported goods are covered under the provisions of the Legal Metrology (Packaged Commodities) Rules, 2011;

(iii) the importer shall maintain proper records of import, receipt, storage, labelling/re-labelling and subsequent clearance of such goods and produce the same before Customs authorities whenever required;

(iv) all mandatory declarations prescribed under the Legal Metrology (Packaged Commodities) Rules, 2011 shall be affixed before the goods are removed from the approved premises for sale, distribution or home consumption;

4. In the case of all other importers, mandatory declarations may be affixed only in a Customs bonded warehouse licensed under Section 57 or an importer's bonded warehouse licensed under Section 58 of the Customs Act, 1962, as permitted under Rule 4 of the Legal Metrology (Packaged Commodities) Rules, 2011, before clearance of the goods for home consumption.

5. It is further clarified that Customs field formations shall not insist upon affixing of mandatory declarations under the Legal Metrology (Packaged Commodities) Rules, 2011 at the port of import or prior to clearance from the Customs station.

6. Suitable standing orders/public notices may be issued for the guidance of officers and trade.

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

Hindi version follows.

Yours faithfully,

(Indrajit Panda) 25/11/16

Under Secretary (Cus IV)

Email: uscus4.dor@gov.in