Instruction No. 23/2026-Customs

F. No. 450/51/2018-Cus.III
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Kartavya Bhawan-01, New Delhi
Dated: 10-11-2026

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)/Customs & Central Tax;
All Principal Commissioners/Commissioners of Customs/Customs (Preventive);
All Principal Director Generals/Director Generals under CBIC.

Madam/Sir,

Subject: Requirement of import permit for non-insecticidal use of insecticides – interim facilitation for a period of 90 days – reg.

Reference is invited to Instruction No. 18/2026-Customs dated 01.10.2026, whereby the requirement of an import permit for import of substances included in the Schedule to the Insecticides Act, 1968 for non-insecticidal uses, including acrylonitrile, was brought to the notice of field formations. The said requirement arises from the Insecticides Third (Amendment) Rules, 2026, notified by the Department of Agriculture & Farmers Welfare vide G.S.R. 597(E) dated 08.07.2026, and is in force from 08.07.2026.

2. Representations have been received from the trade stating that importers who are not themselves manufacturers, including traders who import liquid bulk chemicals on behalf of several actual users, are unable to apply for the import permit and that consignments contracted and shipped earlier are being held at ports. Further, representations from trade have also stated that in view of the time required to obtain import permit suitable relief may be provided for a transitionary period. The issue was examined in consultation with CIB&RC and the Directorate General of Foreign Trade.

3. In view of above and ongoing litigation on the issue, as a facilitative measure, the Board has decided that, for a period of 90 days from the date of issuance of Instruction No. 18/2026-Customs dated 01.10.2026, consignments of substances included in the Schedule to the Insecticides Act, 1968 declared for non-insecticidal use shall be released based on the submission of end use bond.

4. The importer shall also furnish an undertaking that the goods are imported for non-insecticidal use and goods shall not be used, sold or supplied for insecticidal use, along with the name and address of the actual user (s). This facility shall also apply to consignments declared for non-insecticidal use presently held solely for want of the import permit. It shall not apply where any other violation

is noticed or where there is specific intelligence of diversion to insecticidal use. NCTC shall also undertake suitable modifications in the risk management system in this regard.

5. This Instruction shall be an interim facilitation measure. It shall be reviewed in consultation with the CIB&RC, Department of Agriculture & Farmers Welfare and the Directorate General of Foreign Trade.

6. Instruction No. 18/2026-Customs dated 01.10.2026 stands modified to the above extent.

7. Board desires that for the sake of uniformity the Custom Houses shall immediately align their local procedures in line with the above clarification. Suitable public notice may be issued to guide the trade and industries.

Difficulties, if any, in implementation of these instructions may be brought to the notice of the Board.

Yours faithfully,

Anshuman Yadav
10/11/26

(Anshuman Yadav)
OSD, Customs Policy Wing, CBIC