Circular No. 34/2026-Customs

F. No. 451/09/2026-Cus.V
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
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Room No. 16049, Kartavya Bhawan-1, New Delhi-110001
Dated: 30th July, 2026

To,

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

Subject : Automation of Refund Application and Processing for Courier Imports through Express Cargo Clearance System (ECCS) -regarding

Madam/Sir,

The Central Board of Indirect Taxes and Customs (CBIC) has been undertaking continuous efforts to streamline and modernize procedures relating to Courier imports and exports, with a focus on enhancing ease of doing business for the trade. Recognizing the need for faster and efficient handling of refund claims with respect to Courier imports, Board has identified the automation of refund processes under the Express Cargo Clearance System (ECCS) as a key reform area.

2. At present, the refund applications in respect of Courier Imports are filed manually and processed under Section 27 of the Customs Act, 1962 read with Customs Refunds Application (Form) Regulations, 1995, Board Circular No. 24/2007-Cus., dated 2nd July, 2007 and Circular No. 22/2008-Customs, dated 19th December, 2008.

3. Board has now decided to automate the filing and processing of refund applications pertaining to Courier imports through the ECCS. Accordingly, an **ECCS Refund Module** has been developed and enabled on ECCS at **https://eccs.cbic.gov.in/eccs**.

4. The key aspects relating to the electronic processing of refund through ECCS

are as under:

a. The Authorised Courier may file the Refund Application electronically on the **ECCS Portal (https://eccs.cbic.gov.in/eccs)** in terms of the Customs Refunds Application (Form) Regulations, 1995, along with supporting documents such as B/E, AWB, Duty payment proof, invoice, Unjust Enrichment Certificate, NOC from the importer etc.
b. The Authorised Courier shall provide Bank Account details at the time of filing the Refund Application on ECCS. The payment integration of ECCS with ICEGATE/PFMS is not yet operationalized. Till such time, payment shall be processed as per the existing manual procedure.
c. On successful filing of the Refund Application on ECCS, a unique **Refund Request Number (RRN)** shall be generated immediately, which shall serve as the reference for all subsequent processing, communication, and tracking of the claim.
d. On receipt of the Refund Application, the Proper Officer shall scrutinise the application and intimate any deficiency within **10 days** of generation of the RRN on the ECCS dashboard. The Proper Officer shall ensure that all queries are raised in one-go and piecemeal queries are avoided.
e. If there is no deficiency or if all the deficiencies have been rectified, an Acknowledgement Number shall be generated by the Proper Officer on ECCS and the same shall be available to the user.
f. The Show Cause Notice in case of rejection or the order for refund sanction or rejection shall be communicated electronically through the ECCS Portal. The Proper Officer shall pass a speaking order, including examination of aspects relating to unjust enrichment.
g. On the lines of Circular No. 5/2025-Customs, dated 17.02.2025, Board has decided to do away with the concurrent audit of refund claims processed through ECCS and shift the same to post-audit, in view of electronic processing of refund applications. The manner of selection for audit shall be finalized by DG Audit in consultation with DGARM.
h. The status of the Refund Claim shall be made available to the applicant at the ECCS Dashboard.
i. The MIS reports regarding refund pendency, processing timelines, and Commissionerate-wise performance shall be available to Customs Officers for efficient, effective, and transparent monitoring.

5. The Board Circulars No. 24/2007-Cus., dated 2nd July, 2007 and No. 22/2008-Customs, dated 19th December, 2008 stand modified to the above extent insofar as they relate to processing of refund claims filed under Section 27 of the Customs Act, 1962 for Courier Bills of Entry (CBEs) processed through ECCS.

6. The DG (Systems) shall issue detailed guidelines on the processing of Refund application through the ECCS Refund Module.

7. As a transitional measure, Couriers may file refund claims either manually or through the ECCS Refund Module till 30th September 2026. No manual refund application in respect of Courier Bills of Entry shall be accepted after this date, unless specifically allowed by the concerned Principal Commissioner/Commissioner of Customs, for reasons to be recorded in writing.

8. This Circular may be given wide publicity by issue of suitable Trade Notice/Public Notice. Officers under your jurisdiction may be sensitised to handhold stakeholders in the use of this module. Difficulties, if any, in the implementation of this Circular may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,

Digitally signed by
Anand Poonia
Date: 30-07-2026
14:59:54

(Anand Poonia)

Deputy Commissioner (Customs-V)