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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE,  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

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**No. 21/2025-Customs (N.T.)**

**NOTIFICATION**

New Delhi, Dated the 03<sup>rd</sup> April, 2025

S. O. ... (E) — In exercise of the powers conferred by section 157 read with sections 84 and 149 of the Customs Act, 1962 (52 of 1962), and in supersession of the Shipping Bill (Post export conversion in relation to Instrument Based Scheme) Regulations, 2022, except as respects things done or omitted to be done before such supersession, 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 Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025.

(2) They shall come into force on the date of their publication in the Official Gazette.

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

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

(b) “conversion” means amendment of the declaration made in the export entry to any one or more instrument based scheme, after the export goods have been exported;

(c) “export entry” means entry relating to export as defined in clause (16) of section 2 of the Act and includes an entry made in the Shipping Bills or Bills of Exports under section 50 or entries made for goods to be exported by post or courier under section 84 of the Act;

(d) “instrument based scheme” means a scheme involving utilisation of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act;

(e) “jurisdictional Chief Commissioner of Customs” means the Principal Chief Commissioner or Chief Commissioner of Customs who has jurisdiction over the Customs station from where the export has taken place;

(f) “jurisdictional Commissioner of Customs” means the Principal Commissioner or Commissioner of Customs who has jurisdiction over the Customs station from where the export has taken place.

(2) Words and expressions used in these regulations and not defined but defined in the Act, shall have the same meanings as assigned to them in the Act.

**3. Manner and time limit for applying for post export conversion of export entry.**— (1) The application for conversion shall be filled by an exporter in writing within one year from the date of clearance of goods under sub-section (1) of section 51 or section 69 of the Act or from the date of entry made under section 84 of the Act, as the case may be:

Provided that the jurisdictional Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application within the period specified under sub-regulation (1):

Provided further that the jurisdictional Chief Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application for a period exceeding one year and six months.

(2) Where an export entry is filed before the 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force.

(3) Where filing of an application under sub-regulation (1) was prevented due to stay or an injunction passed by any court or tribunal, then, in computing the period specified therein, the period of continuance of the stay or order, the day on which it was issued or made, and the day on which it was withdrawn, shall be excluded.

(4) The jurisdictional Commissioner of Customs, may, in his discretion, authorise the conversion of export entry, subject to the following, namely: –

(a) on the basis of documentary evidence, which was in existence at the time the goods were exported;

(b) subject to conditions and restrictions for conversion provided in regulation 4;

(c) on payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970.

(5) Subject to the provision of sub-regulation (1), the jurisdictional Commissioner of Customs shall, where it is possible so to do, decide every application for conversion within a period of thirty days from the date on which it is filed.

**4. Conditions and restrictions for conversion of export entry.**— The conversion of export entry shall be subject to the following conditions and restrictions, namely: -

(a) fulfilment of all conditions of the instrument based scheme to which conversion is being sought;

(b) the exporter has not availed or has reversed the availed benefit of the instrument based scheme from which conversion is being sought or reversed the amount of drawback or any other benefit, in case drawback or such scheme is not admissible in the scheme to which conversion is being sought, as the case may be;

(c) no condition, specified in any regulation or notification, relating to presentation of export entry in the Customs Automated System, has not been complied with;

(d) no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;

(e) the export entry of which the conversion is sought is one that had been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.

5. Reference in any rule, notification, circular, instruction, standing order, trade notice or other order pursuant to the Shipping Bill (Post Export Conversion in relation to Instrument Based Scheme) Regulations, 2022 and any corresponding provisions thereof shall be construed as reference to these regulations.

[F. No. 450/108/2017- Cus. IV]

धनंजय सिंह

(Dhananjay Singh)

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