



भारत सरकार

GOVERNMENT OF INDIA

प्रधान सीमा शुल्क आयुक्त का कार्यालय (विमानपत्तन व हवाईमाल परिसर)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (AIRPORT & ACC),
नेताजी सुभाष चंद्र बोस अंतर्राष्ट्रीय हवाई अड्डा, कोलकाता-700052
NSCBI Airport, Dumdum, Kolkata-700052
फोन: 033-25112004, ईमेल: airportadmn-apkolcus@gov.in

Date:04-02-2026

To,
Shri Radha Kishan Gupta,
Address : Sector-59, Noida, Uttar Pradesh, Pin:201309
Email Id : rkgp_noida@yahoo.com

Subject: Reply of RTI application bearing reg. no. CCUKL/R/T/26/00074 dated 29/01/2026 reg.

This is with reference to RTI application bearing reg. no. CCUKL/R/T/26/00074 dated 29/01/2026. The information sought in the said RTI is as under:

1. Rules / Guidelines on Passenger Facilitation

a. Certified copies of the current Passenger Facilitation Guidelines issued by CBIC or Indian Customs for international passengers arriving or departing from India.

Guide for Travellers (CBIC) — Official guidance document on customs procedures for entering passengers including Red/Green channel, declaration requirements, duty free limits, and baggage inspection procedures. It is published by CBIC for travellers and can be accessed through website www.cbic.gov.in.

Circular No. 04/2026 dated 01.02.26 issued by Ministry of Finance, CBIC — Master Circular consolidating operational instructions for uniform implementation of new baggage rules and passenger facilitation measures across all ports. It emphasizes passenger facilitation, transparency and digital processing.

b. Copies of any Standing Orders Circulars Public Notices or internal instructions governing passenger screening red channel or green channel procedures customs declaration processes and baggage checks.

Circular No. 04/2026 dated 01.02.26 issued by Ministry of Finance, CBIC-Customs consolidates circulars and instructions related to passenger baggage handling and simplifies legacy operational instructions.

Instruction No. 34/2025-Customs dated 30 Dec 2025 — Mandates *Body-Worn Cameras (BWCs)* for Customs officers interacting with arriving passengers at Red Channel to enhance transparency and accountability.

Baggage Rules, 2026 Notification No. 14/2026-Customs (N.T.) dated 01.02.26 — Replaces Baggage Rules, 2016; governs duty-free baggage, customs clearance criteria and risk-based verification of baggage.

2. Baggage Rules and Allowances

a. Latest Baggage Rules including duty free allowances for Indian residents foreign tourists and transfer or transit passengers.

Baggage Rules, 2026 Notification No. 14/2026-Customs (N.T.) dated 01.02.26 — Effective 2 Feb 2026. Key provisions:

- General Duty Free Allowance for passengers arriving by air/sea: ₹75,000 for Indian residents, tourists of Indian origin and foreigner with a valid visa; ₹25,000 for tourists of foreign origin.
- Used personal effects, one laptop including notepad (for adults) are duty-free within limits.
- New framework modernizes concessions for transfer of residence, temporary import, unaccompanied baggage, etc.

Customs Baggage (Declaration & Processing) Regulations, 2026- Notification No. 15/2026-Customs (N.T.) dated 01.02.2026 — Electronic baggage declaration and risk-based verification provisions; Green/Red channel procedures are standardized.

b. Any airport specific instructions or SOPs regarding enforcement of baggage rules.

Field formations i.e. Customs zones/airports issue *public notices* to familiarise passengers with the updated baggage regime and declaration procedures as mandated in **Circular No. 04/2026 dated 01.02.26 issued by Ministry of Finance, CBIC**. It is kindly requested to regularly visit Kolkata Customs website for updated SOPs/ airport specific instructions.

3. Passenger Handling Procedures

a. Procedures for random or risk based selection of passengers for customs checks.

Risk-based Verification — Circular No. 04/2026 dated 01.02.26 issued by Ministry of Finance, CBIC instructs that baggage verification may be undertaken based on risk profiling or specific intelligence, avoiding routine indiscriminate examinations of genuine passengers. Supervisors must ensure minimal inconvenience.

b. Guidelines regarding the rights and duties of passengers during customs inspection.

Guide for Travellers (CBIC) outlines:

- Right to choose correct channel (Green if within limits and no prohibited/dutiable goods; Red if carrying dutiable/prohibited items).
- Duty to make correct declaration and submit Customs Declaration Form on arrival or via ATITHI mobile app before arrival.
- Misrepresentation or failure to declare can lead to seizure, penalties or prosecution.

c. Instructions issued to Customs officers for ensuring passenger convenience privacy and non harassment.

Circular No. 04/2026 dated 01.02.26 issued by Ministry of Finance, CBIC emphasizes avoidance of routine or indiscriminate examination of bonafide baggage, uniform

application of these principles, and outreach measures to familiarise passengers with procedures.

d. Any public notice standing orders guidelines circular or notification which mandates the percentage of passengers which are required for x ray baggage screening by Customs.

Circular No. 04/2026 dated 01.02.26 issued by Ministry of Finance, CBIC stresses *risk-based examination* and avoiding *indiscriminate screening* of bona fide passengers, without any fixed percentage.

e. Any airport specific public notice standing orders guidelines circular or notification mandating rules and regulation regarding x ray screening of passenger baggage.

Circular No. 04/2026 dated 01.02.26 issued by Ministry of Finance, CBIC stresses *risk-based examination* and avoiding *indiscriminate screening* of bona fide passengers.

f. Any special public notice circular or notification issued specifically for Manohar International Airport North Goa mandating 100 percent x ray screening of baggage of passengers by Customs for passengers arriving through international flights.

Not applicable.

g. Any special guidelines issued specifically for Manohar International Airport North Goa mandating Customs Officers to ask personal questions to passengers and recording the same in writing without providing any explanation or clarification to passengers regarding the motive behind such a privacy intrusive exercise.

Not applicable

4. Redressal and Complaint Mechanisms

a. Details of help desks grievance redressal cells and escalation mechanisms available for passengers at international airports.

Passengers can file complaints via CPGRAMS portal. Also, multiple banners display the email ID of the Principal Commissioner of Customs, NSCBI Airport. Passengers can lodge grievances through these channels. Additionally, a physical grievance/complaint box is installed at the green channel, where passengers may submit written complaints, which are subsequently reviewed by the department with due diligence.

b. Number of passenger facilitation related complaints received in the last three years and their disposal status year wise.

01 passenger facilitation related complaints were received in the last three years and the case has been disposed off.

5. Digital or Paperless Facilitation

a. Information on digital initiatives such as the Customs Baggage Declaration System

ATITHI mobile app or other systems aimed at simplifying passenger clearance.

ATITHI @ Indian Customs Mobile App — Developed by CBIC to allow international passengers to make advance customs & currency declarations, enabling faster processing through e-baggage systems.

Customs Baggage Declaration through ICEGATE / Atithi App — Mandated under the 2026 Customs Baggage Regulations for accompanied/unaccompanied baggage declaration and processing.

b. Copies of guidelines governing their use by passengers and Customs officers.

Circular No. 04/2026 dated 01.02.26 issued by Ministry of Finance, CBIC explicitly acknowledges the need for digital processing and encourages use of electronic declarations to enhance passenger facilitation.

Customs Baggage (Declaration & Processing) Regulations, 2026- Notification No. 15/2026-Customs (N.T.) dated 01.02.2026 provide the legal framework for the use of electronic and advance declaration systems by passengers and Customs officers.

If you are aggrieved with the reply of the said RTI Application, you may prefer an appeal under section 19(1) of the RTI Act, 2005 before the First Appellate Authority, Additional/ Joint Commissioner of Customs, Airport & ACC, NSCBI Airport, Kolkata – 700 052, within 30 (thirty) days from the receipt of the reply.

Yours faithfully,

Digitally signed by
RAJAT GHOSH Deputy Commissioner of Customs,
Date: 04-02-2026 CPIO and Administration,
17:36:24 NSCBI Airport, Kolkata

Enclosures: The relevant circulars and notifications.

Copy to:

1. The Dy./Asst. Commissioner of Customs,
R.T.I Cell (AP&ACC),
Custom House, Kolkata
2. The Dy./Asst. Commissioner of Customs,
Computer Cell,
Custom House, Kolkata
3. The Dy./Asst. Commissioner of Customs,
Chief Commissioner's Office,
Custom House, Kolkata

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No. 14/2026-Customs (N.T.)]

New Delhi, the 1st of February, 2026.

G.S.R.... (E). - In exercise of the powers conferred by section 79 of the Customs Act, 1962 (52 of 1962), and in supersession of the Baggage Rules, 2016, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement. - (1) These rules may be called the Baggage Rules, 2026.

(2) They shall come into force on the 2nd of February, 2026.

2. Definitions. - (1) In these rules, unless the context otherwise requires, -

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

(b) "Annexure" means the Annexures appended to these rules;

(c) "Appendix" means the Appendix appended to these rules;

(d) "foreigner with a valid visa, other than tourist visa" means a foreigner possessing a valid visa, other than a tourist visa and staying in India for more than six months;

(e) "infant" means a child not more than two years of age;

(f) "jewellery" means articles of adornment ordinarily worn by a person, made of gold, silver, platinum or such other precious metals, whether studded or not;

(g) "personal effects" means all articles (new or used) which a passenger may reasonably require for his personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes;

(h) “resident” means a person ordinarily residing in India and holding a valid passport issued under the Passports Act, 1967 (15 of 1967);

(i) “tourist” means a person not ordinarily resident in India and who enters India for a stay of not more than six months in the course of any twelve months period for legitimate non-immigrant purposes.

(2) Words and expressions used and not defined in these rules but defined in the Customs Act, 1962 (52 of 1962) and the Customs Tariff Act, 1975 (51 of 1975) shall have the same meanings respectively as assigned to them in the said Acts.

3. Duty free imports of personal effects- A passenger, including an infant arriving in India, shall be allowed clearance of used personal effects required for satisfying daily necessities of life and travel souvenirs, carried on the person or in his *bona fide* baggage, free of duty, other than those articles mentioned in Annexure-I.

4. Provisions for re-import and temporary import. - (1) Any article of personal effects other than used personal effects required for satisfying daily necessities of life, taken out earlier by the resident or tourist of Indian origin or foreigner with a valid visa, other than tourist visa, or member of his family, from India shall be allowed free of duty, on submission of declaration made at the time of his departure from India electronically or otherwise, subject to the satisfaction of the same by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

(2) Any article of personal effects other than used personal effects required for satisfying daily necessities of life, carried by a tourist, required for his stay in India, may be allowed to be imported temporarily free of duty, on submission of a declaration made electronically or otherwise, and subject to their re-export at the time of leaving India for a foreign destination.

(3) The passengers availing the facility under this rule, may be subject to risk based verification.

5. General free allowance. - A resident or a tourist of Indian origin or foreigner with a valid visa, other than tourist visa, not being an infant, arriving in India other than by land, shall be allowed clearance free of duty articles other than those mentioned in Annexure-I, up to the value of seventy-five thousand rupees, if such articles are carried on the person or in the *bona fide* accompanied baggage of the passenger:

Provided that a tourist of foreign origin, not being an infant, arriving in India other than by land, shall be allowed clearance free of duty articles other than those mentioned in Annexure-I, up to the value of twenty-five thousand rupees, if these are carried on the person or in the *bona fide* accompanied baggage of the passenger:

Provided further that where the passenger arriving in India by land, only used personal effects required for satisfying daily necessities of life, shall be allowed duty free:

Provided also that a passenger of the eighteen years of age or above, other than a crew member, shall be allowed clearance of one new laptop including notepad free of duty in *bona fide* baggage.

Explanation. – For the purposes of this rule, the free allowance of a passenger shall not be allowed to pool with the free allowance of any other passenger.

6. Special allowance for jewellery. – A resident or tourist of Indian origin residing abroad for more than one year, on return to India shall be allowed duty free clearance of jewellery upto a weight of forty grams, if brought by a female passenger or twenty grams if brought by a passenger other than a female passenger in *bona fide* baggage.

7. Transfer of residence. - (1) A resident or tourist of Indian origin, engaged in a profession abroad or transfers his residence to India, on return, shall be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 5, articles in *bona fide* baggage to the extent mentioned in column (2), subject to the conditions, if any, mentioned in the corresponding entry in column (3) and relaxed to such extent by the authority mentioned in column (4), of Appendix-I.

(2) A foreigner with a valid visa, other than tourist visa, engaged in any profession in India or transferring his residence to India, on arrival, shall be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 5, articles in *bona fide* baggage to the extent mentioned in column (2), subject to the conditions, if any, mentioned in the corresponding entry in column (3) and relaxed to such extent by the authority mentioned in column (4), of Appendix- II.

(3) The personal and household articles specified in Annexure-II may be brought on transfer of residence upto the value mentioned in Appendix-I and II.

(4) Where there is a shortfall in the prescribed duration of stay in India, the passenger shall, without delay, inform the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, having jurisdiction over the customs station where the duty free clearance was allowed and shall pay the applicable duty, if any, alongwith interest.

8. Currency. - The import and export of currency under these rules shall be governed in accordance with the provisions of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2015, and the notifications issued thereunder.

9. Pets. – The import of pets by a passenger shall be regulated by the rules notified by any Ministry or Department or any authority of the Central Government.

10. Provisions regarding unaccompanied baggage. - (1) These rules shall apply to all unaccompanied baggage unless otherwise excluded under these rules:

Provided that the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow the unaccompanied baggage if it is in the possession of the passenger abroad and dispatched within one month of his arrival in India or within such period:

Provided further that the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow unaccompanied baggage to land in India upto two months before the arrival of the passenger or within such period, not exceeding one year, for reasons to be recorded in writing, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as sudden illness of the passenger or a member of his family, or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned or any other reasons, which necessitated a change in the travel schedule of the passenger.

11. Application of these rules to crew members. - (1) These rules shall also apply to the crew members engaged in a foreign going conveyance for importation of their baggage at the time of final pay off on termination of their engagement.

(2) Notwithstanding anything contained in sub-rule (1), a crew member of a vessel or an aircraft other than those referred to in sub-rule (1), shall be allowed to bring articles like chocolates, cheese, cosmetics and other gift articles for their personal or family use which shall not exceed the value of two thousand and five hundred rupees.

ANNEXURE-I

(See rules 3, 5 and 7)

1. Fire arms.
2. Cartridges of fire arms exceeding 50.
3. Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125gms.
4. Alcoholic liquor or wines in excess of two litres.
5. Gold or silver in any form other than ornaments.
6. Television.

ANNEXURE-II

(See rule 7)

1. Home Theatre System.
2. Air-Conditioner.
3. Microwave Oven.
4. Washing Machine.
5. Gas Cooking Range.
6. Personal Computer (Desktop Computer).

7. Laptop or Notepad.
8. Domestic Refrigerator.
9. Television.
10. Dish Washer.
11. Deep Freezer.
12. Video camera or the combination of any such Video camera with one or more of the following goods, namely: -
 - (a) television receiver;
 - (b) sound recording or reproducing apparatus;
 - (c) video reproducing apparatus.
13. Vacuum Cleaner.
14. Air Fryer.
15. Dryer machine.
16. Air cooler.
17. Play station or any other gaming console.
18. Water Dispenser.
19. Oil heater.
20. Electric Oven.
21. Musical Instrument (Piano or Guitar, etc.).
22. Tablet (e.g. iPad).
23. Small Bluetooth Speakers.
24. Air Purifier.
25. Dehumidifier.
26. Multifunction Printer.
27. Robotic Vacuum Cleaner.
28. Massage Chair.
29. Projector.
30. Amplifier.

APPENDIX- I

(See rule 7)

(Allowances available to resident and tourist of Indian origin)

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
From three months upto twelve months.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an	-	-

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
	aggregate value of one lakh fifty thousand rupees.		
Minimum stay of one year during the preceding two years.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of three lakh rupees.	The passenger should not have availed this concession in the preceding three years.	-
Minimum stay of two years or more.	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of seven lakh fifty thousand rupees.	(i) Minimum stay of two years abroad, immediately preceding the date of his or her arrival on transfer of residence; (ii) Total stay in India on short visit during the two preceding years should not exceed six months; and	(a) For condition (i), shortfall of upto two months in stay abroad can be condoned by Deputy Commissioner of Customs or Assistant Commissioner of Customs, if the early return is on account of:- (i) terminal leave or vacation being availed of by the passenger; or (ii) any other special circumstances for reasons to be recorded in writing. (b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		(iii) The passenger has not availed this concession in the preceding three years.	reasons to be recorded in writing. (c) For condition (iii), No relaxation.

APPENDIX- II

(See rule 7)

(Allowances available to foreigner with valid visa other than tourist visa)

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
From six months up to twelve months in India.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of one lakh fifty thousand rupees.	(i) Minimum stay of six months in India;	For condition (i), shortfall of upto three months in stay in India can be condoned by Principal Commissioner of Customs or Commissioner of Customs, if the early departure is on account of: - (i) terminal leave being availed of by the passenger; or (ii) any other special circumstances for reasons to

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		(ii) The passenger, should not have availed this concession in the preceding one year.	be recorded in writing. (b)No relaxation for condition (ii)
Minimum stay of one year during the succeeding two years from the date of arrival in India.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of three lakh rupees.	(i) Minimum stay of one year during the succeeding two years from the date of arrival in India.; (ii) The passenger, should not have availed this concession in the preceding three year.	For condition (i), shortfall of upto three months in stay in India can be condoned by Principal Commissioner of Customs or Commissioner of Customs if the early departure is on account of:- (i) terminal leave being availed of by the passenger; or (ii) any other special circumstances for reasons to be recorded in writing. (b)No relaxation for condition (ii)
Minimum stay of two years or more in	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an	(i) Minimum stay of two years in India, immediately during the succeeding the date of his or her	(a) For condition (i), shortfall of upto two months for stay in India can be condoned by Deputy Commissioner of Customs

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		<p>(ii) Total stay in India on short visit during the two preceding years should not exceed six months; and</p> <p>(iii) The passenger has not availed this concession in the preceding three years.</p>	<p>the passenger; or</p> <p>(ii) any other special circumstances for reasons to be recorded in writing.</p> <p>(b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for reasons to be recorded in writing.</p> <p>(c) For condition (iii), No relaxation.</p>

[No. 450/174/2024-Cus-IV]

[Anurima Sharma]

Director (Customs)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No.15/ 2026-Customs (N.T.)]

New Delhi, the 1st of February, 2026.

S.O....- In exercise of the powers conferred by section 81 of the Customs Act, 1962 (52 of 1962) and in supersession of the Passenger's Baggage (Levy of Fees) Regulations, 1966, the Baggage (Transit to Customs Stations) Regulations, 1967 and the Customs Baggage Declaration Regulations, 2013, except as respects things done or omitted to be done before such supersession, the Board hereby makes the following regulations, namely: -

1. Short title, application and commencement. – (1) These regulations may be called the Customs Baggage (Declaration and Processing) Regulations, 2026.

(2) These regulations shall apply to baggage including any package comprised therein of the passengers coming to India or going outside India.

(3) They shall come into force on the 2nd of February, 2026.

2. Definitions. – (1) In this regulation, unless the context otherwise requires, —

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

(b) “automated system” means the portal accessible through the URL <https://www.icegate.gov.in> or web application or mobile application namely, *Atithi*;

(c) “Customs Baggage Declaration or CBD” means a declaration form appended to these regulations;

(d) “Green Channel” means a walk-through channel for the use of passengers who are not required to report to red channel;

(e) “Red Channel” means a dedicated walk-through channel for use of passengers who makes declaration of goods for payment of duty excluding payment of duty which has already been made or carrying goods subject to import prohibitions specified in CBD-I;

(f) “supporting documents” means the documents in the electronic form or otherwise, relevant to the declaration of the baggage under section 77 of the Act;

(g) “tourist of Indian origin”, includes Non- Resident Indians and Overseas Citizen of India cardholders and these expressions shall have the same meanings as assigned to them under any other laws for the time being in force.

(2) The words and expressions used and not defined in these regulations but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning as assigned to them in the said Act or the rules made thereunder.

3. Manner of declaration of baggage arriving in India. – (1) All passengers arriving in India who are carrying dutiable or prohibited goods, before entering the Green Channel shall declare electronically their accompanied baggage in CBD-I alongwith the supporting documents, if any, through the automated system:

Provided that the passenger shall declare the currency in Currency Declaration Form appended to these regulations, as required under the provisions of the Foreign Exchange Management Act, 1999 (42 of 1999):

Provided further that the passenger shall declare in advance, the details of a No Objection Certificate (NOC) for pets in accordance with the guidelines issued by the Animal Quarantine and Certification Services, Department of Animal Husbandry and Dairying or import authorization issued by the Directorate General of Foreign Trade.

(2) With respect to unaccompanied baggage containing dutiable personal effects for satisfying daily necessities of life, the passenger shall declare the contents electronically in CBD-II along with the supporting documents, if any.

(3) Notwithstanding anything contained in sub-regulations (1) or (2), the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, in cases where declaration has not been made electronically, allow the declaration to be made in any other manner, on arrival.

(4) The declaration may also be made electronically three days before the arrival of the passenger in respect of accompanied baggage or three days before the arrival of the baggage in respect of unaccompanied baggage, as the case may be:

Provided that the declaration made in this sub-regulation shall not be deemed to be declaration under section 77 of the Act but shall be counted from the date of arrival of the passenger or unaccompanied baggage, as the case may be.

(5) The baggage declaration filed electronically or otherwise shall be subjected to verification primarily on the basis of risk-based evaluation.

Explanation. –For the purposes of this regulation, it is hereby clarified that the passengers arriving in India who are carrying dutiable or prohibited goods and have declared electronically their accompanied baggage, may update details regarding the same till the date and time of their arrival.

4. Manner of declaration of temporary import or re-import of baggage. – (1) The passengers who are carrying any article of personal effects other than used personal effects, required for satisfying daily necessities of life, to be taken out from India and are intending to avail duty free clearance at the time of return, shall declare electronically or otherwise such articles in advance before their departure from India.

(2) The passenger shall be issued an export certificate in CBD-III for the declaration made in sub-regulation (1).

(3) The export certificate issued shall be valid until the first arrival of the passenger in India or for a period of six months, whichever is earlier, for re-import of the personal effects other than used personal effects required for satisfying daily necessities of life by the passenger, subject to risk-based verification and compliance.

(4) The tourist who are carrying any article of personal effects other than used personal effects required for satisfying daily necessities of life, required for his stay in India and intending to avail temporarily free of duty imports subject to re-export till the time of first departure of the tourists from India or within six months, whichever is earlier, shall declare electronically or otherwise such articles at the time of arrival.

(5) The tourist may be issued a temporary baggage import certificate in CBD-IV for the declaration made in sub-regulation (4) and shall be produced alongwith the articles before Customs at the time of departure.

5. Examination and clearance of baggage. – (1) The passenger who made the declaration shall present the baggage to the Customs Officer at the Red Channel or customs notified area for clearance, as the case may be, for verification including examination thereof.

(2) Where the proper officer is satisfied that any baggage declared does not contain prohibited goods and on verification of payment of duty, *bona fide* baggage shall be allowed for clearance and in any other case, the action may be initiated in accordance with the provisions of the Act.

6. Transit of unaccompanied baggage to customs stations. – Where the unaccompanied baggage of any passenger imported into any of the customs station are mentioned in the arrival manifest or import manifest or import report, as the case may be, for transshipment, based on the request of the passenger for clearance in any other customs station, other than the customs station at which the

baggage has arrived, such baggage may be permitted to be transported to the customs station at which the passenger desires, by air or by rail or by road, subject to the following conditions, namely:—

(a) where all arrangements are made by the passenger or his agent for the transport of such baggage from the customs station of arrival to the customs station at which he desires to have such baggage cleared, for its booking to that station and for its transport to that customs station;

(b) the baggage shall be sealed at the customs station of arrival in the presence of the passenger or his authorised representative;

(c) the authorised carrier of the goods shall be allowed transportation of the goods upon execution of bond and security to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, at the customs station of arrival.

7. Custody and disposal of baggage. – (1) Where baggage contains prohibited or dutiable goods, the proper officer may, either at the request of the passenger or otherwise, detain such goods for the purpose of being returned to the passenger on his leaving India or otherwise in CBD-V.

(2) The baggage so detained or unclaimed shall remain in the custody of the customs or any other person as approved by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be:

Provided that the charges for the baggage including any package comprised therein, detained or seized from passengers or taken over as unclaimed and subsequently released or returned, shall be collected at the time when the baggage or package is released or returned:

Provided further that no charge shall be levied in respect of any baggage or package detained by the customs authorities but released to the passenger on the ground that it has been found to be *bona fide*.

(3) The detained baggage or unclaimed, if not cleared or re-exported within the period of six months from the arrival of the passenger or such extended period not more than six months to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, whichever is later, such baggage may, after notice to the passenger and with the permission of the proper officer, be sold or otherwise disposed of by the person having the custody thereof.

(4) Where the baggage is to be sold, the sale proceeds shall be appropriated towards, namely: –

(a) to the payment of the expenses of the sale;

(b) to the payment of the freight and other charges, if any, payable in respect of the goods sold, to the carrier, if notice of such charges has been given to the person having custody of the goods;

- (c) to the payment of the duty, if any, on the goods sold;
- (d) to the payment of the charges in respect of the goods sold due to the person having the custody of the goods;
- (e) to the payment of any amount due from the owner of the goods to the Central Government under the provisions of this Act or any other law relating to customs; and the balance, if any, shall be paid to the owner of the goods:

Provided that where it is not possible to pay the balance of sale proceeds, if any, to the owner of the goods within a period of six months from the date of sale of such goods or such further period as the Principal Commissioner of Customs or Commissioner of Customs may allow, such balance of sale proceeds shall be paid to the Central Government.

8. Filing other than passenger. – (1) Any declaration which is required to be filed by a passenger may also be filed by any other person so authorised by the passenger in respect of unaccompanied baggage.

(2) In case of a passenger who has not attained the age of eighteen years, the declaration may be filed only by a family member or a legal guardian:

Provided that if such passenger is travelling alone, the declaration may be filed by that passenger.

9. Retention of records. – The declaration and all supporting documents shall be retained for a period of five years from the date of filing an electronic declaration or otherwise.

10. Penalty. – Any person who contravenes any of the provisions of these regulations or abets such contravention or fails to comply with any of the provision of these regulations with which it was his duty to comply, shall be liable to penalty under clause (ii) of sub-section (2) of section 158 of the Act.

[No. 450/174/2024- CUS-IV]

(Anurima Sharma)
Director (Customs)



CBD-I

[See regulation 3(1)]

(INDIAN CUSTOMS DECLARATON FORM)

(Please read important information given below before filling this form)

1. Name of passenger
2. Passport Number.....
3. Nationality.....
4. Date of arrival..... (DD/MM/YYYY)
5. Flight No.....
6. E Ticket No.
7. PNR.....
8. Mobile No.
9. Email:
10. Local address
11. Address abroad
12. Number of baggage (including hand baggage)
13. Country from where coming.....
14. Countries visited in last six days
15. Value of goods other than used personal effects subjected to duty assessment (Rs.)
16. Are you carrying any pets? Yes/ No
(i) if yes, then please attach NOC/ Import Authorisation Yes /No

17. Are you carrying any jewellery which is beyond satisfying daily necessities of life or beyond the prescribed special allowance for jewellery for eligible passenger? Yes/No

If yes,

- (i) total weight of personal jewellery (new/used):
- (ii) total weight of jewellery being carried including (i) above:

18. Are you bringing the following articles into India? (Please tick Yes or No)

- (i) Prohibited articles Yes/ No
- (ii) Television Yes/No
- (iii) Gold bullion Yes/ No
- (iv) Meat and meat products/dairy products/fish/poultry products Yes/ No
- (v) Seeds/plants /fruits/flowers/other planting material Yes/ No
- (vi) Satellite phone Yes/ No
- (vii) Indian currency exceeding Rs. 25,000/- Yes/ No
- (viii) Foreign currency notes exceed US \$ 5,000 or equivalent Yes/ No
- (ix) Aggregate value of foreign exchange including currency exceeds US \$ 10,000 or equivalent. Yes/ No
- (x) Drones Yes/ No

Please report to Customs Officer at the Red Channel in case answer to any of the above information at S. nos 16, 17 and 18 is 'Yes'.

Declaration:

19. I/We hereby declare that above declaration is true and correct to the best of my knowledge and nothing has been concealed thereof.

Signature of passenger/authorised person

IMPORTANT INFORMATION

Articles prohibited for import include:

1. Maps and literature where Indian external boundaries have been shown incorrectly;
2. Narcotic Drugs and Psychotropic Substances;
3. Goods violating any of the legally enforceable intellectual property rights;
4. Wild life products;
5. Indian counterfeit currency notes or coin; and
6. Specified live birds and animals.

Customs Duty Free Allowance

Sl. No.	Eligible Passenger	Mode of Travel	Duty Free Allowance
(1)	(2)	(3)	(4)
1.	Indian resident or a tourist of Indian origin or a foreigner with a valid visa other than tourist visa, excluding infants	Arriving through any mode other than land	Rs. 75,000
2.	Tourists of foreign origin, excluding infants	Arriving through any mode other than land	Rs. 25,000
3.	All passengers	Arriving through land	NIL
4.	Indian resident or a tourist of Indian origin who has been residing abroad for over one year	Arriving through any mode other than land	Jewellery: Female - upto weight of 40 grams Passenger other than a female – upto weight of 20 grams

5.	All passengers	Arriving through any mode other than land	Alcohol liquor or wine: 2 litres
6.	All passengers	Arriving through any mode other than land	Cigarettes up to 100 sticks or cigars upto 25 or tobacco upto 125gms
7.	Passenger of eighteen years and above	Arriving through any mode other than land	One new laptop including notepad

Customs Duty is leviable on the value of dutiable goods that is in excess of the Duty-Free Allowance.

If your baggage is mishandled/lost on arrival, please obtain endorsement of free allowance, if any, from Customs Officer at Mishandled Baggage Counter electronically or otherwise.

For updated information on articles prohibited or restricted for import or in case of any difficulty or complaint, please contact the Customs Help Desk at the arrival hall.

CURRENCY DECLARATION FORM

[See regulation 3(1)]

Instructions for passengers:

1. This form need not be completed in cases where the aggregate value of the foreign exchange brought in by the passenger in the form of currency notes, bank notes, or travellers' cheques does not exceed U.S. \$ 10,000/- or its equivalent and/or the value of foreign currency notes does not exceed U.S. \$ 5,000 or its equivalent.
2. Passengers are advised to produce this form to a bank authorised to deal in foreign exchange or money changer at the time of conversion of foreign exchange into Indian rupees or reconversion of rupees into foreign exchange.
3. Visitors to India may please note that in case they do not wish to encash all the foreign exchange declared above they should retain this form with them for production to the Customs at the time of their departure from India to enable them to take with them the unutilized balance.
4. Details of travellers' cheques or currency notes need not be furnished.
5. Foreign tourists need not indicate their address.

(To be completed by passengers)

I _____ hereby,
declare that the following foreign exchange is in my possession at the time of my arrival in India:

(Aggregate value only)

Sl. No.	Name of currency	Currency notes	Travellers Cheques	Total
(1)	(2)	(3)	(4)	(5)

Signature _____

Passport No. _____

Nationality _____

To be completed by Customs Officer

This is to certify that the above-named person has brought with him foreign exchange as indicated above.

Date:

(Stamp and Signature of Customs Officer)

(Space for endorsement)

Sl. No	Date	Distinctive number of encashment certificate	Amount changed	Stamp and signature of Bank or Money Changer
(1)	(2)	(3)	(4)	(5)



CBD-II

[See regulation 3(2)]

(UNACCOMPANIED BAGGAGE DECLARATION FORM FOR IMPORT)

1. Passenger details:

- (i) Name(in full):
- (ii) Local address 1:
- (iii) Local address 2:
- (iv) City:
- (v) State:
- (vi) Pin:
- (vii) Mobile No:
- (viii) Email Id:
- (ix) Nationality:
- (x) Gender:
- (xi) Passport No:
- (xii) Passport is valid up to:
- (xiii) Old Passport No, if any:
- (xiv) Date of departure of passenger from India
- (xv) Date of arrival of passenger from abroad

2. Details of authorised person, if any, (including Customs Broker):

3. Baggage Details:

- (i) Baggage Type: TR/NTR
- (ii) Country of consignment:
- (iii) Port of shipment/ loading:
- (iv) Date of shipment of goods:
- (v) Whether availed TR in the past: Yes/No
- (vi) Dates of availment of TR during last 3 years:
- (vii) Details of transport documents:

Sl. No	IGM/SAM No and Date	MAWB/MBL No & Date	HAWB/HBL No & Date	Total Package	Gross wt.(KGs)

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4. Details of Containers:

Sl. No	IGM/SAM No	IGM/SAM Date	Container No	Seal No

5. Details of short visits made to India during preceding two years -for TR only:

Sl. No	Date	
	From (date of arrival in India)	To (date of departure from India)

6. Details of articles imported:

Sl. No	Article description	Additional details:	Brand	Quantity	Unit Quantity Code	Unit Value	Total Declared Value

Declaration:

1. I/We hereby declare that particulars given above are true and correct.

2. For a resident/tourist of Indian origin: I/We hereby declare that I am eligible for transfer of residence allowances on the basis of my claimed stay abroad.

3. For a foreigner with a valid visa, other than tourist visa: I/We hereby declare that I am eligible for transfer of residence allowances on the basis of my claimed stay in India. In case of shortfall in duration of stay in India, I shall inform Customs about the same.

4. I/We hereby declare that I/We abide by the provisions under the Customs Act, 1962 and may be liable for payment of duty along with applicable interest.

(Signature of passenger/ authorised person)

Note: TR-Transfer Residence, NTR-other than TR.

CBD– III

[See regulation 4]

(EXPORT CERTIFICATE)

PART – A

1. Passenger details:

- (i) Name (in full):
- (ii) Local address:
- (iii) Address abroad:
- (iv) Mobile No:
- (v) Email Id:
- (vi) Nationality:
- (vii) Gender:
- (viii) Passport No:
- (ix) Place/ date of issue:
- (x) Date of departure of passenger from India:

Signature of passenger

2. Article details:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Value	Colour photograph	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

3. Declaration:

1. I/We hereby declare that particulars given above are true and correct.

2. I hereby declare that the article or articles particulars of which are given above is my personal valuable articles and is for my personal use, not for commercial purposes. I further declare that draw back of duty is not being claimed of exportation.

Date:

Signature of passenger

To be completed by Customs Officer

This is to certify that the particulars of the articles noted above have been verified and found correct.

Date	Name and Designation of the Customs Officer	Signature of Customs Officer	Complete Official Stamp:	Name of the I/C Shift DC/AC	Countersignature of I/C Shift DC/AC	Complete Official Stamp:
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note: 1. Export Certificate Number and date will be generated electronically or otherwise on the submission by the passenger.

2. In case of this certificate generated manually, complete official stamp is to be affixed.

CBD -IV

[See regulation 4]

(Temporary Baggage Import Certificate)

PART – A

1. Passenger details:

- (i) Name (in full):
- (ii) Address abroad:
- (iii) Address in India:
- (iv) Mobile No:
- (v) Email Id:
- (vi) Nationality:
- (vii) Gender:
- (viii) Passport No:
- (ix) Place/ date of issue:
- (x) Date of arrival in India:
- (xi) Flight details:
- (xii) Tentative date of departure from India:
- (xiii) Tentative port or airport of departure:

2. Article details:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Value	Colour photograph	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

3. Declaration:

1. I/We hereby declare that particulars given above are true and correct.

2. I hereby declare that the article/articles particulars of which are given above is/are my personal valuable articles and is/are for my personal use, not for commercial purposes. I further declare that,

except articles consumed during my stay, all such article(s) shall be re-exported upon my departure from India to a foreign destination.

3. I undertake to re-export the declared articles at the time of my departure from India and I/We abide by the provisions under the Customs Act, 1962 and may be liable for payment of duty along with applicable interest.

Date:

Signature of passenger

To be completed by Customs Officer

This is to certify that the particulars of the articles noted above have been verified and found correct.

Date	Name and Designation of the Customs Officer	Signature of Customs Officer	Complete Official Stamp:	Name of the I/C Shift DC/AC	Countersignature of I/C Shift DC/AC	Complete Official Stamp:
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note. 1. Temporary baggage Import Certificate Number and date shall be generated electronically or otherwise on the submission by the passenger.

2. In case of this certificate being generated manually, complete official stamp is to be affixed.

CBD-V

[See regulation 7]

(DETENTION RECEIPT)

1. Passenger details:

- (i) Name (in full):
- (ii) Address in India:
- (iii) Address abroad:
- (iv) Mobile No:
- (v) Instant Messenger Number:
- (vi) Email Id:
- (vii) Nationality:
- (viii) Gender:
- (ix) Passport No:
- (x) Place or date of issue:
- (xi) Date of arrival in India:
- (xii) Port or airport of arrival:
- (xiii) Boarding pass of the passenger:
- (xiv) Flight details:
- (xv) Tentative Date of departure from India, if any:
- (xvi) Port or airport of departure, if any:

2. Article details:

- (i) Baggage declaration number:
- (ii) Baggage declaration date:
- (iii) Article details:

Declaration

3. I hereby confirm that the goods presented for examination belongs to me.

4. I declare that the above information is true and correct to the best of my knowledge and belief.

Date:

Signature of passenger

PART-B

(Customs Endorsement at arrival)

5. The following details to be filled by the Customs Officer:

- (i) Baggage Declaration Number and Date:
- (ii) Passenger name:
- (iii) Date and time of detention/seizure of the goods:
- (iv) Number of articles detained/seized:
- (v) Appraisal details of the detained/seized article:
- (vi) The details of articles detained/seized:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Net weight of the detained/seized articles	Value	Duty, if any	Colour photograph (in presence of the passenger)	Reasons of the detention/seizure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

6. Certified that the copy of the Passport, Boarding Pass of the passenger have been collected and the process of detention/seizure and appraisal and the tentative time to conclude the proceedings have been clearly explained to the passenger(s). Further, the image of the detained/seized articles have been shared with the passenger.

Sl. No.	Date	Signature of passenger	Name and Designation of the Customs Officer making the detention or seizure	Signature of the Customs Officer
(1)	(2)	(3)	(4)	(5)

F. No. 450/174/2024–Cus IV

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

New Delhi, the 1st of February, 2026.

To,

All Principal 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: Guidelines for uniform implementation of Baggage Rules, 2026-reg.

Madam/Sir,

The Baggage Rules, 2026 and the Customs Baggage (Declaration and Processing) Regulations, 2026 have been notified *vide* notifications No.14/2026- Customs (N.T.) and 15/2026-Customs (N.T.) both dated 01.02.2026, respectively in supersession of the earlier Baggage Rules, 2016 with the objective of simplifying procedures, enhancing passenger facilitation, ensuring transparency, enabling electronic and advance declarations, and smooth clearance of passenger baggage. Over the years, the Board has issued a large number of circulars addressing specific operational scenarios relating to baggage clearance. While the new Rules and Regulations provide a comprehensive statutory framework, several of these operational clarifications continue to remain relevant. Accordingly, in order to ensure uniformity of customs procedures and to provide a single, reference for field formations and passengers, this Master Circular consolidates the statutory provisions with the applicable instructions contained in earlier circulars. This Circular is clarificatory in nature and does not amend, dilute or expand the scope of any provision of the Customs Act, 1962, the Baggage Rules, 2026 or the Customs Baggage (Declaration and Processing) Regulations, 2026. This Circular is issued in supersession of previous Circulars/ instructions, as specified in *Annexure A* to this Circular.

2 The provisions of this Circular apply to all passengers arriving in or departing from India, including residents, tourists, non-resident Indians, OCI cardholders, foreigners with valid visas, crew members and diplomatic personnel. It is pertinent to note that a new class of

passenger i.e. foreigner with a valid visa, other than tourist visa has been created to provide specific treatment to such foreigners who are residing in India on long term basis. These instructions cover both accompanied and unaccompanied baggage handled at airports, seaports, land customs stations and other notified customs stations.

(i) Declaration of Baggage.- Passengers who are not required to declare anything on which payment of duty is involved or not required to make declaration regarding currency or pet can straight away use Green Channel for exit. All passengers arriving in India who are carrying dutiable or prohibited goods are required to declare their accompanied baggage electronically in the Customs Declaration Form prescribed under the Customs Baggage (Declaration and Processing) Regulations, 2026, prior to entering the Green Channel. Declarations may be filed on arrival or up to three days in advance of arrival through the designated automated system. In this connection, DG System has developed the web application or mobile application namely, *Atithi*. Where electronic filing is not feasible, the proper officer may permit declaration through alternative modes as provided in the Regulations. Non-declaration or mis-declaration of baggage shall attract action under the Customs Act, 1962. Unaccompanied baggage containing dutiable personal effects shall be declared electronically in the prescribed form and processed in accordance with the Regulations.

(ii) Personal Effects and Duty-Free Allowances.- Personal effects include all articles, whether new or used, which a passenger may reasonably require for personal use during the journey, taking into account the circumstances of travel, but excluding goods imported or exported for commercial purposes. The new definition of personal effects has been added in line with Revised Kyoto Convention. Only used personal effects required for satisfying daily necessities of life are allowed duty free without limit. Officers are not required to verify the newness of every article unless the articles are prima facie new and which may establish original packaging. Passengers are entitled to duty-free clearance of articles within the value limits prescribed under the Baggage Rules, 2026, subject to exclusions for prohibited or restricted articles. These entitlements are also available, where applicable, to foreign professionals and other eligible categories specified in the Rules. Further, passengers excluding infants are eligible for monetary duty-free allowances and transfer of residence benefits subject to the class and duration of stay abroad or in India, as specified in the Annexure-B to this Circular.

(iii) Temporary Export and Temporary Baggage Import Certificate.- To facilitate hassle-free entry, passengers may apply for an export certificate prior to their departure, recording declaration on web application or mobile application namely, *Atithi* by providing particulars of such valuables, which may be relied upon at the time of re-import. Such passengers may arrive at the airport well in advance for verification of the articles by the Customs Officer and generation of the export certificate. The temporary export certificate will be valid upto first arrival of passenger in India or a period of six months, whichever is earlier. Tourists carrying valuables for use during their stay in India may be allowed temporary duty-free import, subject to declaration and re-export till the time of first departure of the tourists from India or within six months, whichever is earlier. Appropriate temporary import certificates may be

issued by the Customs officer and the same to be verified by Customs at the time of departure of the passenger. Passengers are advised to take temporary baggage import certificate or export certificate if such articles carried by them are not for personal use required for satisfying daily necessities of life.

(iv) Jewellery and Valuables. - The Baggage Rules, 2026 provide a distinct treatment for jewellery by defining the term and prescribing a special duty-free allowance for eligible residents and tourists of Indian origin residing abroad for more than one year. The valuables including jewellery carried by passengers shall be dealt in the following manner:

- (a) *Used Personal jewellery and valuables as used personal effects.*- Used personal effects, including personal jewellery and valuables required for daily necessities of life, carried on the person or in *bona fide* baggage, shall be allowed duty free clearance under the Baggage Rules, 2026, subject to risk-based verification.
- (b) *Jewellery and valuables not forming part of used personal effect.*- (i) Jewellery and valuable, other than those required for daily necessities of life, brought by a passenger in *bona fide* baggage, shall not be allowed duty free, however, the same may be allowed on payment of applicable duty.
(ii) Jewellery and valuable, other than those required for daily necessities of life, brought by a resident, tourist of Indian origin, or a foreigner with a valid visa, other than tourist visa, in *bona fide* baggage may be allowed duty free clearance at the time of its re-import, on the basis of an export certificate where such articles had been taken out earlier from India.
(iii) Jewellery and valuable, other than those required for daily necessities of life, brought by tourists in *bona fide* baggage for use during their stay in India, may be allowed subject to declaration at the time of arrival, issuance of temporary baggage import certificate and mandatory re-export at the time of departure.
(iv) *Non- bona fide* jewellery or valuables or such articles, not declared or not complying with the prescribed conditions, shall attract duty as per the Baggage Rules, 2026 and shall be dealt with strictly under the Customs Act, 1962.
- (c) *Special allowance for jewellery.*- Eligible residents and tourists of Indian origin residing abroad for more than one year shall be allowed a special duty-free jewellery allowance as prescribed under the Baggage Rules, 2026. Jewellery within the prescribed allowance shall be cleared duty free, while jewellery in excess of such allowance shall be assessed to applicable customs duty.

(v) Goods in Commercial Quantity as Baggage.-

- (a) Passengers carrying goods in commercial quantity or prohibited goods shall not be entitled to clearance of such goods as *bona fide* baggage. Such goods shall be dealt with in accordance with the provisions of the Customs Act, 1962, including adjudication with imposition of appropriate redemption fine and penalty and, where warranted, prosecution may also be considered.

(b) If a passenger is carrying a marginal excess of goods which are freely importable as normal cargo in the *bona fide* baggage, it shall not be treated as prohibited merely because they are brought as baggage, consumer goods imported in commercial quantity are not eligible for clearance as *bona fide* baggage. As a facilitation measure, where a passenger carries a marginal excess of otherwise *bona fide* baggage, such excess may be allowed clearance on payment of applicable customs duty. The presence of some commercial goods does not render the entire baggage *non-bona fide*, and the remaining *bona fide* baggage may be extended admissible concessions. In such cases, the remaining *bona fide* baggage shall be eligible for admissible concessions, and duty-free allowances, as applicable under the Baggage Rules, shall be extended to the passenger.

(vi). Temporary detention for release or re-export.- Where a passenger requests detention of dutiable or restricted or prohibited articles, after completing the due procedures of Customs Act 1962, if any, for the purpose of subsequently release or re-export or otherwise, the proper officer may detain such articles and issue a detention receipt containing complete particulars of the passenger, the detained articles and the details of the detaining officer. The process of detention, appraisalment and re-export shall be clearly explained to the passenger, and the detained articles shall be subsequently released or returned at the time of departure for re-export or otherwise, subject to verification and compliance with prescribed conditions. The procedure of article detention should be carefully followed when passenger is not able to pay duty or goods are prohibited or restricted in nature.

A temporary baggage import certificate may be issued to tourists to allow temporary import of personal effects for *bona fide* use, subject to re-export at the time of first departure from India or within six months, whichever is earlier. A Detention receipt is issued in those cases where goods are restricted, or prohibited, or where the passenger cannot pay duty; in cases, the proper officer may detain the articles and issue a detention receipt, with the articles subsequently released or returned to the passenger on departure. Both the temporary baggage import certificate and detention receipts are facilitative measures and shall be applied appropriately to ensure passenger convenience while safeguarding revenue and ensuring regulatory compliance.

(vii) Unaccompanied Baggage.-

(a) All provisions applicable to accompanied baggage apply equally to unaccompanied baggage, except the general free allowance. The *bona fide* nature of unaccompanied baggage must be established prior to clearance. All the required customs procedures shall be completed carefully in a time bound manner, by the proper officer under a proper supervisory mechanism, to ensure expeditious clearance. Any misuse of the unaccompanied baggage facility to circumvent import regulations shall be dealt with strictly, and *non-bona fide* cases shall be adjudicated in accordance with law. The declaration for the Unaccompanied baggage may be filed by any person, so authorised by the passenger for clearance, in his absence. The articles

included at Annexure-II are allowed to be brought in under transfer of residence. One article each is permissible, subject to value limits as per the conditions and class of travellers.

(b) The examination of unaccompanied baggage selected on the basis of risk-based evaluation through selectivity criteria.

(c) The declaration made for accompanied baggage in CBD-I through the web application or mobile application namely, *Atithi* and declaration made for unaccompanied baggage in CBD-II on ICEGATE shall be properly integrated and interlinked by the Directorate General of Systems to prevent misuse of baggage allowances and ensure effective monitoring and compliance.

(d) Where a passenger requests clearance of unaccompanied baggage at a customs station other than the station of arrival, such baggage may be allowed for transit or transshipment to the requested customs station, provided the baggage is duly manifested for transshipment. The arrangements for transportation of the baggage from the customs station of arrival to the destination customs station shall be made by the passenger or his authorised agent. The unaccompanied baggage shall be sealed at the customs station of arrival in the presence of the passenger or his authorised representative. Transportation of the baggage shall be allowed only through an authorised carrier, upon execution of bond and furnishing of security to the satisfaction of the Principal Commissioner or Commissioner of Customs at the customs station of arrival.

(viii) Special Categories of Passengers.- Crew members are entitled only to the limited concessions expressly provided under the Baggage Rules, 2026, and are not to be treated as passengers for other purposes. Import of articles beyond such entitlement by crew members is unauthorised and liable to confiscation under the Customs Act, 1962. Clearance of baggage of diplomatic officers and Government officials returning to India on completion or premature termination of foreign assignments shall be governed by the Baggage Rules, 2026. The import policy relating to firearms and motor vehicles as baggage shall continue to be governed by the relevant provisions of the ITC (HS) and the Foreign Trade Policy issued by DGFT, as amended from time to time. The Baggage Rules, 2026 do not confer any independent entitlement for the import of firearms or motor vehicles as baggage.

(ix) Mishandled Baggage.- Mishandled baggage may be cleared at customs stations other than the port or airport of arrival of the passenger at the request of the airline, subject to verification of the *bona fide* nature of the baggage and production of necessary documents.

(x) Treatment at land borders.- Passengers arriving in India by land shall be allowed duty-free clearance only of used personal effects required for daily necessities of life. The general duty-free allowance applicable to passengers arriving by air or sea shall not apply to land border arrivals, irrespective of the category of passenger.

(xi) Import of Gold and Silver.- The eligible passengers may be allowed to import gold and silver, subject to strict compliance with all conditions prescribed under Notification No. 45/2025-Customs dated 24th October, 2025, as amended time to time.

(xii) Verification.- Verification of declarations shall be undertaken on the basis of risk-based evaluation. In such cases, routine or indiscriminate examination of *bona fide* baggage shall be avoided. Supervisory officers shall ensure uniform application of these principles and that genuine passengers are not subjected to avoidable inconvenience. Based on risk profiling or specific intelligence, Customs may identify passengers for examination and request them to report to the Red Channel, in accordance with the prescribed procedures.

3. Field formations may issue suitable public notices and undertake outreach measures in coordination with airlines and other stakeholders to familiarise passengers with the revised baggage regime. Officers at arrival and departure terminals shall be adequately trained to ensure consistent application of the provisions across all points of entry.

4. Directorate General of System may issue suitable advisory and detailed travellers guidelines for passengers to ensure smooth implementation of the Baggage Rules, 2026 and the Customs Baggage (Declaration and Processing) Regulations, 2026 through web application or mobile application namely, *Atithi*.

5. Any difficulties in implementation may be brought to the notice of the Board.

6. Hindi version shall follow.

Yours faithfully,


01/02/2026

(Munesh Kumar Meena)
OSD (Cus IV)
Customs Policy Wing

Annexure -A

List of rescinded Circulars or Instructions on baggage including:

Sl. No.	Circular/Instruction No and dated	Subject
1.	497/57/87-Cus. VI dated 05.01.1988.	Fire arms imported in baggage or under Transfer of Residence etc. - Disposal of
2.	520/52/87-Cus. VI dated 15.06.1988.	Currency Declaration Form
3.	497/35/88-Cus. VI dated 19.09.1988.	Furnishing of guarantees by persons who have availed of T.R.benefit and seek to make short visits abroad within a period of one year of stay in India - reference from employees of foreign firms investing in India or operating an office in India-Regarding.
4.	520/17/87-Cus. VI (Vol. III) dated 04.11.1988.	Baggage — Clearance of mis-handled baggage in an international airport
5.	497/01/91-Cus. VI dated 02.04.1991.	Eligibility of personal computer to duty free import as professional equipment under rule 4 of the Transfer of Residence Rules, 1978, clarification - Regarding.
6.	495/05/92-Cus. VI dated 22.04.1992.	Regarding acceptance of duty on import of gold in convertible foreign currency- Regarding.
7.	495/10/92- Cus. VI dated 07.07.1992.	Baggage - Import of commercial goods as part of the baggage
8.	497/02/92-Cus. VI dated 08.04.1993.	Transfer of Residence Rules. 1978 - Clearance of unaccompanied baggage - Regarding.
9.	495/05/92-Cus. VI dated 10.05.1993	Gold Import scheme-Gold not declared by passengers-whether liable to absolute confiscation – Instructions - Regarding
10.	495/18/93-Cus. VI dated 28.05.1993.	Rate of duty on unaccompanied baggage under the provisions of Section 78 of Customs Act, 1962 - Regarding.
11.	495/37/93-Cus. VI dated 02.02.1994.	T.B.R.E. procedure - Issue of one T.B.R.E. for group of tourists travelling together - Regarding.
12.	95/02/9-Cus. VI dated 18.07.1994.	Short visits abroad after availing Transfer of Residence facility during period of one year stay in India - Regarding
13.	495/19/93-Cus. (VI) dated 06.10.1994.	Export of Personal jewellery through the mode of baggage – Regarding.
14.	3/95-Cus. dated 12.01.1995.	Import of Firearms under Baggage and Transfer of Residence Rules-Clarification regarding.
15.	4/95-Cus. dated 12.01.1995.	Grant of Customs facilities to Indian Diplomatic Officers returning to India on termination of their assignment in Indian Mission abroad - reg.
16.	10/95-Cus. dated 02.02.1995.	Guidelines for Baggage Clearance - Compilation of instructions issued by CBEC on clearance of

		passengers' baggage (as on 30.9.94).
17.	17/95-Cus. dated 01.03.1995.	Export of Commercial Goods as Baggage - Instructions reg.
18.	50/95 dated 18.05.1995.	Import of personal and household effects under T.R. concessions - complaints of harassment - reg.
19.	63/95-Cus. dated 07.06.1995.	Transfer of Residence Form in vogue for claiming benefits of Transfer of Residence under Chapter IV of the Baggage Rules, 1994 - reg.
20.	73/95-Cus. dated 26.06.1995.	Imports by Airlines Crew-Clarification regarding
21.	74/95-Cus. dated 27.06.1995.	Gold/ Silver Import scheme- clarification regarding importability of Gold/Silver Coins-Regarding.
22.	96 dated 29.08.1995.	Clarification regarding policy relating import of cars
23.	495/6/96-Cus.VI dated 06.05.1996.	Import of Goods in Commercial Quantities in Baggage - Regarding
24.	64/96- Cus. VI dated 17.12.1996.	Permissibility of free allowance to passengers when the whole of the goods or a part of the goods of their baggage is treated to be imported in commercial quantity.
25.	66/96- CUS-VI dated 26.12.1996.	Authorising Central Excise and Customs Officer in ICD / FPO and Cargo Complexes to issue Export Certificates for frequently traveling international passengers.
26.	53/97-Cus. dated 17.10.1997.	Haj Pilgrims - Information of Baggage Rules etc.
27.	53/98- Customs dated 29.07.1998.	Eight report of Estimates Committee (11th Lok Sabha) on disposal of detained passenger Baggage at International Airports, action taken by the Government on the recommendations contained in the forty-ninth report of Estimates Committee (10th Lok Sabha) on the Ministry of Finance (Department of Revenue) Customs clearance at International Airport - Reg.
28.	72/98- Customs dated 24.09.1998.	Eighth Report of Estimates Committee (11th Lok Sabha) on disposal of passenger baggage detained at International Air ports; action taken by the Govt, on the recommendations contained in the forty-ninth report of Estimates Committee (10th Lok Sabha on the Ministry of Finance (Department of Revenue) Customs clearance at International Airport - Reg.
29.	12/2000-Cus dated 18.02.2000.	Baggage Rules -Tourist baggage - no endorsement of imports of personal effects on tourists' passports
30.	29/2000-Cus dated 11.04.2000.	Baggage- commercial quantity - redemption fine/personal penalty leviable
31.	41/2000- Cus dated 12.05.2000.	Passengers' baggage - screening
32.	9/2001-CUS dated 22.02.2001.	Import of goods in commercial quantity as baggage - Procedure for acceptance of Oral Declaration of passengers- Regarding.
33.	2/2002-Cus-Cus VI	Issue of Export Certificate to frequently travelling international

	dated 08.01.2002.	passengers-reg.
34.	05/2014-Customs dated 27.02.2014.	Customs Baggage Declaration Regulations 2013- implementation thereof-reg.
35.	08/2016-Customs dated 08.03.2016.	Dispensing of Customs Baggage Declaration Form for domestic passengers- regarding

Annexure- B

(a) Duty- free allowance for *bona fide* baggage: Passengers, excluding infants are allowed duty free clearance of articles in their *bona fide* baggage up to the value prescribed below:

S. No.	Class of passengers	Duty free allowance (in rupees)	Mode of Travel
1.	Resident	75,000/-	Arriving through any mode other than land
2.	Tourist of Indian origin	75,000/-	
3.	Foreigner with a valid visa, other than tourist visa	75,000/-	
4.	Tourist of foreign origin	25,000/-	
5.	Crew Members	2,500/-	

(b) The duty free allowances admissible to eligible passengers under transfer of residence, will be determined based on the duration of stay abroad and or in India, subject to the fulfilment of the conditions and limits specified below:

(in Rupees)

Stay duration abroad	Residents/ Tourists of Indian Origin
3-12 months	1,50,000
1-2 years	3,00,000
More than 2 yrs	7,50,000

Stay duration in India	Foreigner with a valid visa, other than tourist visa
6-12 months	1,50,000
1-2 years	3,00,000
More than 2 yrs	7,50,000
Stay duration abroad	
More than 2 yrs	7,50,000

M. S. S.
07/02/2026

Instruction No. 34 /2025-Customs**F. No. 450/81/2025-Cus. IV**

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes & Customs)

Room No. 16049, Kartvaya Bhavan 1,
New Delhi, dated 30th December, 2025.

To,

All Principal Chief Commissioners/ Chief Commissioners (Customs/ Customs
(Preventive) / Customs & Central Tax)

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

All Principal Directors General/ Directors General, under CBIC.

Madam/Sir,

Subject: Improving transparency using Body Worn Camera (BWC) having video/audio recording facility for the uniformed officers having interface with passengers at International Airports - reg.

The Customs officers posted at international airports are entrusted with the responsibility of passenger's baggage clearance functions in terms of Sections 77 to 80 of the Customs Act, 1962 read with the Baggage rules and the other allied Acts. The dual channel system i.e. the Green and Red Channel, established in line with global best practices, enables passenger to self-select the appropriate channel depending on their baggage contents and declaration requirements. Globally, Customs have started to adopt the digital technologies for audio and video recording, to enhance transparency, accountability and professionalism concerning passenger facilitation and intervention.

2. Aligning with the international best practices and the Government's emphasis on technology driven reforms and Ease of Doing Business (EoDB), it has been decided to prescribe Body Worn Cameras (BWC) for baggage clearance officers deployed in the Red channel at international airports which is the channel meant for passengers submitting Baggage declaration for dutiable or restricted goods brought into the country. Officers are also advised to wear BWC during any interaction with passengers within airport premises. This initiative aims to further strengthen transparency, accountability and public confidence in Customs administration at international airports.

3. In order to standardize and institutionalize the use of Body Worn Cameras (BWCs) across all international airports under the jurisdiction of the

CBIC, a Standard Operating Procedure (SOP) is hereby prescribed for uniform compliance by all field formations having jurisdiction over international Airports, as detailed in Annexure- A.

4. Each Zone shall issue necessary Standing Orders to inform officers and stakeholders for the use of BWCs at International airports.

5. Any operational issues or difficulties faced by field formations in implementation shall be reported immediately to the Director (Customs), CBIC, New Delhi.

6. These instructions shall come into force with immediate effect.

Hindi version will follow.

Yours faithfully,

Digitally signed by
Munesh Kumar Meena
Date: 30-12-2025
13:30:39

(Munesh Kumar Meena)
OSD, Cus-IV,

Customs Policy Wing

Annexure -A**Standard Operating Procedure for use of Body Worn Cameras (BWC)
by uniformed officers deployed at international airports**

Deployment and handling of BWCs:

(i) All officers responsible for Baggage Clearance (Baggage Superintendent and ACO operating e-BR Module) shall wear the BWC in such a manner that the footage clearly captures the interaction of the officer with passenger. The Batch Deputy/ Assistant Commissioner (DC/AC) shall issue specific orders nominating officers for wearing BWCs.

(ii) The BWC shall remain under the supervision of the DC/AC in- charge of Baggage Batch (also named as Shift duty, etc., at various airports). A proper record shall be maintained in which the officers shall sign and record the time and date of wearing and removing the BWC in presence of supervisory officer. The DC/AC at the end of the shift shall hand over the equipment to the next DC/AC posted in Baggage Batch.

(iii) BWCs shall be for official departmental use only. The BWC shall be handed over to DC/AC in- charge of Baggage Batch if the officer is required to take break from the baggage clearance work or assigned different office duty.

(iv) At the end of the officer's shift, the officer shall transfer all the recorded data into a dedicated computer system of DC/ AC (Admin). The information should be stored in a dedicated password protected folder for each Batch with intimation (by Message/ email) to the concerned Additional/Joint Commissioner (ADC/JC), Airport. It shall be ensured that no data is kept in BWC and the officer deployed for next shift shall also confirm that no earlier data remain on the BWC.

(v) The encrypted data from dedicated computer system of DC/ AC (Admin) shall be transferred every 24 hours to a secure folder that shall be stored in the computer of vigilance section with additional backup be stored in dedicated hard drive (HDD) in the custody of DC/AC vigilance section. The data shall be erased from the system of DC/AC-Baggage Batch after transfer.

(vi) In order to safeguard privacy issues, Additional Commissioner/ Joint Commissioner (Vigilance) shall be nominated as Admin for the encrypted data.

(vii) The recordings shall be retained for 90 days unless required for inquiry, investigation, or judicial proceedings for longer period. Any external access or usage will be with prior approval of the Principal Commissioner/ Commissioner. The ADC/JC (Vigilance) shall conduct periodic random monitoring of these recordings.

Use of BWC by the officers deputed at international airports:

(i) As and when a passenger comes/diverted to the Red channel counter, the officer shall start recording the proceedings and stop the recording only after the examination and interaction with the passenger is over.

- (ii) The BWC shall be activated prior to any interaction with passengers and continue recording uninterrupted until the interaction is completed. The officer shall courteously inform the passenger that the interaction is being recorded as part of transparency measures.
- (iii) The BWC shall be placed on the right side at a space specifically designed in the uniform jacket or shirt, ensuring an unobstructed field of view that clearly captures the interaction.
- (iv) Each BWC should be a stand-alone device without any connection to Wi-Fi, Bluetooth, or SIM functionality.
- (v) The recorded data shall be securely transferred to the designated data storage system at the end of each shift/day, following proper authentication procedures. Tampering, deletion, or unauthorized access to footage is strictly prohibited.
- (vi) In cases where an officer, due to operational exigency, is unable to use the BWC (e.g., equipment malfunction, safety hazard, etc.), a brief written record of the reason shall be made in the duty register and attested by the supervisory officer. This shall be brought to the notice of the DC/AC in-charge of Baggage Batch for independent cross-verification.
- (vii) Supervisory officers shall conduct periodic verification of the proper usage of BWCs.
