

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 08/2026-Customs

New Delhi, the 30th March, 2026

G.S.R.... (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 45/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 780(E), dated the 30th June, 2017, namely :-

In the said notification, in the first proviso, for clause (d), the following clause shall be substituted, namely: -

“(d) the goods are the same which were exported:

Provided further that in case of goods re-imported through courier mode (other than goods specified in sub-regulation (4) of regulation 2 of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010), risk-based treatment shall apply;”.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2026.

[F.No. CBIC-190354/29/2026-TRU]

(Dheeraj Sharma)  
Under Secretary

Note: The principal notification No. 45/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 780(E), dated the 30th June, 2017 and last amended *vide* number G.S.R. 442(E), dated the 23<sup>rd</sup> July, 2024.