[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)] GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE (CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION No. 70/2025-Customs (N.T.)

New Delhi, the 30th October, 2025

- S.O.—(E). In exercise of the powers conferred by sub-section (1) of section 157 and sub Section (1) of Section 18A of the Customs Act, 1962 (52 of 1962), 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 Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.
- (2) They shall come into force on 1st November 2025.
- **2. Definitions.** -(1) In these regulations, unless the context otherwise requires,-
- (a) "Act" means the Customs Act, 1962 (52 of 1962);
- (b) "authorised person" means an importer or exporter or the Customs Broker under the Customs Brokers Licensing Regulations, 2018 and includes an employee of the Customs Broker who has been issued a photo identity card in Form G under those regulations or any other regulation dealing with the similar matters;
- (c) "electronic application for revision of entries" means electronic application filed on common portal, including its electronic record as defined in clause (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000 (21 of 2000), or print outs, for revision of entries under Section 18A of the Act, but not containing any entries resulting in claim for refund of duties under Section 27 of the Act;
- (d) "electronic application for revision of entries cum refund" means electronic application filed on common portal, including its electronic record as defined in clause (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000 (21 of 2000), or print outs, for revision of entries under Section 18A of the Act, and containing at least one entry which results in the claim for the refund of duties under Section 27 of the Act;
- (e) "revised entry" means any revision made in accordance with section 18A of the Act to the entry made in the bill of entry, shipping bill or bill of export, or the entry made under regulations made under section 84 of the Act;
- (f) "supporting documents" means the documents in the electronic form or otherwise, which are relevant to the assessment of the imported or exported goods under sections 17, 46 and 50 of the Act.
- (2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively assigned to them in the Act.
- **3.** Condition for revision of entries. The authorised person shall make an electronic application under regulation 4 or regulation 5, for revision of one or more entries already made during the clearance subject to following conditions, namely:-

- (a) the electronic application shall be filed at the port where the duty of customs was paid;
- (b) the electronic application shall contain only those entries for revision, which were earlier made under one bill of entry or shipping bill, bill of export or entry made under regulations made under section 84 of the Act during the clearance;
- (c) the fee is paid in accordance with the Levy of Document Fees Regulations, 1970;
- **4. Manner of revision of entries through electronic application**.- (1) Where importer or exporter intends to revise one or more entries, subject to conditions specified in regulation 3, he or the authorised person shall make -
 - (a) an electronic application for revision of entries; or
 - (b) an application for revision of entries cum refund

as the case may be, along with the supporting documents, himself or through the authorised person by affixing his digital signature and enter them on the common portal.

Explanation.- For the purposes of this regulation, "digital signature" shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

- (2) Electronic application is deemed to be made and self-assessed when
 - (a) the entries in the electronic application are successfully accepted in the customs automated system and the Acknowledgement Receipt Number is generated by the common portal; and
 - (b) duty, if any leviable along with interest as applicable under section 28AA of the Act is paid voluntarily in the common portal against the Acknowledgement Receipt Number; and
 - (c) Revised Entry Reference is generated by the customs automated system.
- (5) In case of the electronic application for revision of entries cum refund claim, the date of generation of Acknowledgement Receipt Number in terms of clause (a) of sub-regulation (2) shall be deemed to the date of claim for refund under section 27 of the Act.
- **5.** Verification of revised entry: (1) The revised entries made under regulation 4 and self-assessment shall be subject to verification by the proper officer in cases selected primarily on the basis of risk evaluation through appropriate selection criteria.
- (2) The proper officer, for verification under sub-regulation (1), may require the authorised person to produce any document or information, whereby the duty leviable on the imported goods or export goods as the case may be, or nature of revision in the electronic application can be ascertained, and there upon the authorised person shall produce such document or furnish such information.
- (3) Where any document or information is required for verification of revised entries made under electronic application for revised entries cum refund, claim under regulation 4 shall be sought within ten working days from the date of generation of Revised Entry Reference.

- (4) The application for refund claim shall be verified for its completeness by the proper officer and if the application is found to be complete in all respects, the applicant shall be issued an acknowledgement by the Proper Officer in the prescribed Form under the Customs Refund Application (Form) Regulations, 1995 within ten working days of the receipt of the application.
- **Explanation**. For the purposes of payment of interest on delayed refunds under section 27A of the Act, the application shall be deemed to have been received on the date on which a complete application, as acknowledged by the proper officer, has been made, or the date of re-assessment under sub-regulation (5), whichever is later.
- (5) Where it is found on verification, the self-assessment has not been done correctly, the proper officer may, without prejudice to any other action taken under the Act, re-assess the duty leviable on such goods by passing a speaking order following the principles of natural justice.

Provided that in cases of electronic application for revised entries cum refund, proper officer is satisfied that whole or any part of duty or interest, if any paid on such duty, paid by the importer or exporter is refundable, proper officer may make an order for refund in terms of subsection (2) of section 27 of the Act.

- (6) On completion of the verification of revised entries and self-assessment, by way of reassessment or otherwise, the statement of revised entry shall be generated and made available electronically to the importer or exporter, and also transmitted to the other agencies to whom the entry was earlier transmitted.
- **6. Retention of documents relating to revised entry.-** The authorised person shall retain, for a period of five years from the date of revision of the entry, the electronic application, certificate of revised entry and all supporting documents in original, which were used or relied upon by him in submitting the electronic application, and shall furnish them to the proper officer in connection with any action or proceedings under the Act or under any other law for the time being in force.
- 7. Penalty.- The importer or exporter who contravenes any of the provisions of these regulations or abets such contravention shall be liable to a penalty specified under clause (ii) of sub-section (2) of section 158 of the Act without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or under any other law for the time being in force.

[F. No. 450/40/2025-Cus IV]

(Indrajit Panda) Under Secretary to Govt. of India