

	<p>कार्यालय, अतिरिक्त महानिदेशक (सिस्टम), पश्चिम आंचलिक एकक, मुंबई Office of the Additional Director General (Systems) West Zonal Unit, Mumbai नवीन सीमा शुल्क भवन, बॅलार्ड एस्टेट, मुंबई- 400001 New Custom House, Ballard Estate, Mumbai - 400001 दूरभाष/ Phone: 022-20825140, फॅक्स/ Fax: 022-220825148 Email: systems.wzumumbai@gov.in</p>
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Advisory No. 03/SYS/WZU/2026

Subject: Implementation of risk-based mechanism for Returns and Rejects for E-Commerce in ECCS -reg

1. Overview:

All stakeholders, including Couriers, Custodians, Importers, and Customs formations, are informed that in pursuance of Union Budget 2026 and subsequent Notification No. 33/2026-Customs (N.T.) dated 31.03.2026 read with para 2(C) of Board Circular No. 17/2026 - Cus dated 31st March' 2026 issued by CBIC, a risk-based customs framework has been introduced in the Express Cargo Clearance System (ECCS) for handling Returns and Rejected E-commerce export orders. The framework recognises that high return rates are a normal feature of global online trade and aims to create a structured, system-driven mechanism for managing such consignments.

2. Key Features:

2.1 To support this framework, changes have been made to the CBEXIV (Form E) under the subheading "Shipping Bill Details in Case of Re-import" in the ECCS application. Certain fields from CSB V, specifically CTH, Unit of Measure, and Quantity, will now be auto-populated from the related CSB V number during the filing of CBEXIV. The Quantity field is user-editable but must be validated to be less than or equal to the quantity originally exported.

2.2 Additionally, an existing field in cell A.3 has been expanded by inserting a new option "(c) Any other reason (Please Specify)", to allow for greater flexibility in declaring the reason for return.

2.3. Six new fields have also been inserted in the CBEXIV webform after Sl. No. (ix)-19(w)(vi)(2) to capture information relevant to returns and rejected e-commerce exports. These details are tabulated below:

Sr. No.	Cell / Sl. No. in Form E	Field Inserted
1.	(ix) - 19(w)(vi)(vii)	Return Airway Bill No.

2.	(ix) – 19(w) (viii)	Whether the export cleared Customs of the destination country? (YES / NO / NOT KNOWN). Supporting documents to be uploaded.
3.	(ix) – 19(w)(ix)	Whether the export was an E-Commerce Export? (YES / NO). Supporting documents to be uploaded.
4.	(ix) – 19(w)(x)	If YES, URL of the e-commerce site.
5.	(ix) – 19(w)(xi)	Whether export benefits were claimed? (YES / NO).
6.	(ix) – 19(w) (xii)	If export benefits were claimed, whether neutralised? (YES / NO). Supporting documents to be uploaded.

3. Process Flow: The courier user must fill in the relevant details, as mentioned above, in the CBEXIV web form for risk-based clearance. The customs officers on their end will have complete visibility of the additional details filled by the courier user while processing, as usual.

4. The above changes are effective from 01.04.2026. Necessary steps may be taken for the effective implementation of this module. In case any issues are noticed, the same may be shared with Systems, WZU, Mumbai, through email systems.wzumumbai@gov.in or may contact the ECCS Helpdesk at eccs.helpdesk@icegate.gov.in or call 18002666882 for assistance.

This advisory is issued with the approval of the Additional Director General, WZU (Systems).

(Manudev Jain)
Joint Director

To,

1. All Principal Commissioner/ Commissioner of Customs at all ICTs by email
2. EICI- They are requested to inform all Couriers
3. The Custodians at all ICTs by email (viz. Ahmedabad, Bengaluru, Cochin, Chennai, Delhi, Hyderabad, Kolkata, Mumbai).
4. CMS - to update ECCS website.

Copy for information to:

1. The Pr. Director General, DG Systems & Data Management.
2. The Pr. ADG, DG Cell, DG Systems & Data Management.
3. The Pr. ADG, ICEGATE, DG Systems & Data Management.
4. The Pr. ADG, DCCS, DG Systems & Data Management.