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Instruction No. 03/2026-Customs

File No.:CBIC-21/171/2024-INV-CUSTOMS-CBEC

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(Investigation- Customs)
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10th floor, Tower-2,
Jeevan Bharti Building,
124 Connaught Circus
New Delhi- 110001
Date: .04.2026

To,

All the Principal Chief Commissioners/Chief Commissioners of Customs/ Customs (Preventive)/ CGST and Customs,
The Principal Director General, Directorate General of Revenue Intelligence,
The Webmaster, CBIC.

विषय: Standard Operating Procedure, in cases of smuggling or other violations of law being enforced by Customs, involving foreign diplomats -reg.

Madam/Sir,

Cases have been detected in the past, relating to attempts of smuggling contrabands at international airports, involving foreign diplomats. It has been observed that no standard Operating Procedure is available for guidance of field officers in such sensitive cases, where while enforcing the provisions of Customs Act 1962, the provisions of Diplomatic Relations (Vienna Convention) Act, 1972 have to be complied.

2. Accordingly, in consultation with the stakeholders and in consonance with the relevant legal provisions and operational effectiveness, the following SOP has been formulated for guidance of the officers dealing with cases relating to attempts of smuggling contrabands and other violations being enforced by Customs, involving foreign diplomats.

3. Background:

a. Para 2 of the Article 36 of the Schedule to the Diplomatic Relations (Vienna Convention) Act, 1972 states that the personal baggage of a diplomatic agent shall be exempt from inspection, unless there are serious grounds for presuming that it contains articles other than for official use of the diplomatic mission or for personal use of a diplomatic agent or members of his family forming part of his household, including articles intended for his establishment. However, the exemption from inspection shall not apply for articles, the import or export of which is prohibited by law or controlled by the quarantine regulations of India. Such inspection shall be

conducted only in the presence of the diplomatic agent or of his authorized representative.

b. Article 29 of the Schedule to the said Act states that the person of a diplomatic agent shall be inviolable. He shall not be liable to any form of arrest or detention and shall be treated with due respect. Article 31 states that the diplomatic agent shall enjoy immunity from the criminal jurisdiction of the receiving State.

c. Article 6 of the said Act provides that Article 36 shall not be construed to entitle a diplomatic mission or member thereof to import into India goods free of any duty of customs without any restrictions on their subsequent sale therein.

d. There is a clear distinction between diplomatic bag (Article 27 of Schedule A of the Act) and other diplomatic baggage, which needs to be clearly established. This SOP applies only to the personal baggage of a diplomatic agent and not to the designated diplomatic bags (Article 27 of Schedule A of the Act).

4. Procedure:

(i) **Inspection of personal baggage of a diplomatic agent:** In light of Article 36 (2) of the Schedule to the Diplomatic Relations (Vienna Convention) Act, 1972, the inspection of personal baggage of a diplomatic agent shall be conducted only when there are serious grounds for suspecting any misuse. Said inspection shall be done only in the presence of diplomatic agent or his/her authorized representative, and after taking prior approval of the jurisdictional Pr. Commissioner of Customs/ADG, DRI.

(ii) Subsequently, the intimation of such inspection of personal diplomatic baggage, shall be given to the Protocol Division of the MEA under intimation to the Board, at the earliest possible, along with the reasons thereof.

(iii) **Cases of smuggling or violation of the Customs Act, 1962 and the provisions thereunder:** If the inspection results in incriminating evidence of smuggling or violation of any law being enforced by Custom officer, the customs authority concerned shall immediately inform the Protocol Division of the MEA under intimation to the Board and send a detailed report on the extent and nature of these violations and evidence subsequently. In case any baggage/material/article is detained or seized by Customs authorities, a detailed inventory shall be made providing description of the said detained or seized items/articles. The record of proceedings along with detailed inventory shall be handed over to the diplomatic agent and copy of the same shall be sent to the Protocol Division of the MEA under intimation to the Board.

(iv) The goods in the personal baggage of the foreign diplomat found to be in violation of any law being enforced by Customs may be dealt with in accordance with applicable

laws. It may be noted, however, that in view of Articles 29 and 31 of the Schedule to the Act, a person having diplomatic status cannot be detained, arrested or be subject to criminal proceedings.

(v) **Diplomatic Bags:** Diplomatic bags, that are in accordance with Article 27 of the Schedule to the Diplomatic Relations (Vienna Convention) Act, 1972, indicated as such, shall be inviolable and cannot be opened or detained. If there is serious reason to believe that a diplomatic bag contains items other than official documents or articles for official use, the Customs authorities shall inform the Board which shall request, through MEA, that it be opened in the presence of an authorized representative of the sending State. In no case shall a diplomatic bag be opened without the express consent of the sending State. If such a request is refused, the bag can only be returned to its place of origin.

(vi) **Arrests or Detentions:** Under no circumstances should a diplomatic agent be arrested or detained, even in situations involving grave offences. In such cases, the personal inviolability of the diplomatic agent must be prioritized while promptly notifying MEA and the Board.

5. The above SOP shall be strictly followed in all cases relating to attempts of smuggling contrabands and other violations being enforced by Customs, involving foreign diplomats. Necessary action be taken to sensitize officers under your jurisdiction regarding the said matter. Difficulties, *if any*, in implementation may be brought to the notice of the Board.

Yours sincerely,

Encl: As above.

Digitally signed by
Varun Yadav
Date: 23-04-2026
14:58:03

(Varun Yadav)
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