CBIC

Chief Commissioner may extend four-month period to ATA Carnet validity

Notification 36/2026-Customs lets a Chief Commissioner extend the four-month period in Notification 4/2018-Customs, up to the A.T.A. Carnet's validity.

THE CENTRAL GOVERNMENT has added a new proviso to condition (vi) of Notification No. 4/2018-Customs, dated January 18, 2018. Where the Principal Chief Commissioner of Customs or the Chief Commissioner of Customs is satisfied that it is necessary in the public interest, they may extend the four-month period in that condition by such further period as they think fit. The extension may not go beyond the period of validity of the A.T.A. Carnet.

KEY FACTS

AUTHORITY

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Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs

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Notification No. 36/2026-Customs, G.S.R. 989(E)



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The change is made by Notification No. 36/2026-Customs, G.S.R. 989(E), dated November 13, 2026, under section 25(1) of the Customs Act, 1962. It is published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 883, of the same date (CG-DL-E-13112026-277893), by the Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs. It is signed by Indrajit Panda, Under Secretary, under F. No. CBIC-15018/3/2026-ICD-CBIC. The new proviso goes after the second proviso in condition (vi).

The principal notification, No. 4/2018-Customs, was published as G.S.R. 42(E), dated January 18, 2018. The amending notification does not state a separate start date and does not change any other condition.

Issued by	Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs
Document	Notification No. 36/2026-Customs, G.S.R. 989(E)
Dated	November 13, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 883, November 13, 2026 (CG-DL-E-13112026-277893)
Legal basis	Section 25(1), Customs Act, 1962
Amends	Notification No. 4/2018-Customs, January 18, 2018 (G.S.R. 42(E)), condition (vi)
Who may extend	Principal Chief Commissioner of Customs or Chief Commissioner of Customs
Ground	Necessary in the public interest
Limit	Not beyond the period of validity of the A.T.A. Carnet
File	F. No. CBIC-15018/3/2026-ICD-CBIC

The notification (PDF, 1.1 MB)

Source: Gazette of India, Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 883, November 13, 2026, CG-DL-E-13112026-277893.

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