CBIC

Customs to consider accredited lab reports for export goods

CBIC Circular No. 28/2026-Customs tells officers to consider an exporter's NABL or EPC lab report without mandatorily sending export samples to CRCL.

THE CENTRAL BOARD OF Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, issued Circular No. 28/2026-Customs, F. No. 401/24/2026-Cus.III, on testing of samples of export consignments. CBIC's list of circulars dates it June 15, 2026; the copy it posted prints the placeholder "#ApprovedDate#" where the date would be. It is addressed to the Principal Chief Commissioners and Chief Commissioners of Customs, Customs (Preventive) and Customs & Central Taxes, the Principal Commissioners and Commissioners of Customs and Customs (Preventive), and the Principal Directors General and Directors General under CBIC. It is signed by Anshuman Yadav, OSD (Customs Policy Wing).

KEY FACTS

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The circular says the Board received representations that, even when exporters have access to accredited labs, samples must first pass through Revenue Laboratories, causing delays and duplicate testing. It recalls three earlier circulars on sending samples to outside laboratories. Circular No. 43/2017-Customs of November 16, 2017 and Circular No. 11/2018-Customs of May 17, 2018 shortlisted items whose samples cannot be tested in CRCL laboratories and identified laboratories under other ministries, departments and organizations where they could be. Circular No. 46/2020-Customs of October 15, 2020 set guidelines for testing of outside samples by Revenue Laboratories. The new circular does not say it replaces or amends any of them.

It notes that exporters often obtain testing and quality certification voluntarily to meet the technical regulations, sanitary and phytosanitary requirements, product standards and other compliances of the countries they export to, and that in many sectors this testing is done through laboratories accredited by the National Accreditation Board for Testing and Calibration Laboratories (NABL), Export Promotion Councils (EPCs) or other recognized agencies. It clarifies that exporters may continue to voluntarily obtain test reports from NABL-accredited laboratories, accredited laboratories recognized by EPCs or other recognized agencies, to meet the regulatory requirements of the country the goods are exported to. Where such a report is submitted for that compliance and there is no risk based intervention or intelligence, the proper officer "shall take into consideration such test reports" without mandatorily sending the samples to CRCL.

In cases involving risk based intervention or intelligence, the proper officer continues to follow the existing procedure for drawing and testing samples, including referral to CRCL or other accredited laboratories under the instructions in force. The circular names no other case. For imports, it says the existing procedure for drawal and testing of samples continues without any change, and import samples are still to be drawn and sent to CRCL or other accredited laboratories. The officers it is addressed to are to sensitize the officers under their jurisdiction, field formations may issue trade notices, and difficulties are to be reported to the Board.

The circular does not list the other recognized agencies, does not say what a test report must contain or how recent it must be, and does not say that an officer must accept a report or may not draw a sample. Its clarification for exports covers only reports obtained to meet the

destination country's requirements. It ends "Hindi version follows" and "Encls: as above", but the copy CBIC posted has two pages, with no Hindi text and no enclosure.

Issued by	Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance
Document	Circular No. 28/2026-Customs
File number	F. No. 401/24/2026-Cus.III
Dated	June 15, 2026, in CBIC's list of circulars; the copy prints "#ApprovedDate#" in place of a date
Applies to	Samples of export consignments
Takes effect	The circular states no start date
Reports covered	From NABL-accredited laboratories, accredited laboratories recognized by Export Promotion Councils, or other recognized agencies, obtained to meet the regulatory requirements of the country the goods are exported to
No mandatory CRCL testing when	Such a report is submitted for that compliance and there is no risk based intervention or intelligence
Existing sampling procedure still applies	Cases involving risk based intervention or intelligence, with referral to CRCL or other accredited laboratories under the instructions in force
Imports	No change: samples are still drawn and sent to CRCL or other accredited laboratories
Earlier circulars cited	No. 43/2017-Customs, November 16, 2017; No. 11/2018-Customs, May 17, 2018; No. 46/2020-Customs, October 15, 2020
Signed by	Anshuman Yadav, OSD (Customs Policy Wing)

The circular (PDF, 731 KB)

Source: CBIC's own copy.

Checked against the official copy on October 28, 2026.

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