

From Turbulence to Trade Flow - CBIC's Relief Framework for SEZ Exporters Facing Strait of Hormuz Disruptions

Apr 14, 2026



Prabhat Ranjan

Senior Director, Nexdigm

1. Background

Global trade continues to be impacted by geopolitical tensions and intermittent disruptions across key maritime corridors. Among these, the Strait of Hormuz remains one of the most sensitive chokepoints for international shipping, with disruptions in this route often resulting in delays, rerouting, and congestion across global logistics networks.

In the Indian context, such developments have had a direct bearing on export operations, particularly for units located in Special Economic Zones (SEZs). In several instances, export consignments cleared from SEZs have been stranded at gateway ports due to vessel delays, route diversions, or operational constraints, thereby creating procedural uncertainty under customs law and impacting supply chain continuity.

2. Recent Developments – CBIC Circular No. 15/2026-Customs (Read with Circulars No. 9/2026 and 12/2026)

To address these evolving challenges, the Central Board of Indirect Taxes and Customs (CBIC) has issued [Circular No. 15/2026-Customs](#), which is to be read harmoniously with earlier [Circular No. 9/2026-Customs](#) and [Circular No. 12/2026-Customs](#), forming a consolidated facilitative framework for SEZ-origin export cargo impacted by disruptions.

Key combined policy relaxations include:

- Dispensation with the requirement of **cancellation of Let Export Order (LEO) and Shipping Bill** for export consignments already cleared from SEZs but held up at gateway ports
- Permission for **re-routing of export cargo** to alternative destinations based on commercial feasibility
- Facilitation for **return of cargo to exporters or to the originating SEZ**, subject to customs supervision and accounting controls
- Enabling **movement of containers back to SEZs** with proper tracking and documentation by customs authorities

- Promotion of **electronic communication and email-based processing** to expedite approvals and reduce procedural delays
- Structured handling of disrupted cargo, including:
 - De-stuffing of cargo
 - Storage in customs bonded warehouses
 - Re-export or re-routing, subject to compliance with applicable provisions

The cumulative framework provided under Circulars **No. 9/2026-Customs, 12/2026-Customs, and 15/2026-Customs** reflects an evolving and coordinated policy response aimed at ensuring continuity of export operations amid external trade disruptions.

These relaxations remain applicable up to 30 April 2026.

3. Impact on Businesses

The consolidated CBIC framework provides meaningful operational relief to exporters and logistics stakeholders, particularly SEZ-based units engaged in time-sensitive international trade. Key implications include:

- **Simplification of customs procedures**, with elimination of repetitive requirements such as cancellation of LEO and Shipping Bills
- **Enhanced operational flexibility**, enabling exporters to respond dynamically to route disruptions and shipping uncertainties
- **Reduced administrative delays**, supported by digital communication and streamlined approvals
- **Mitigation of financial and commercial exposure**, through structured options for re-routing or return of cargo
- **Improved resilience of export supply chains**, particularly for SEZ-based manufacturing and export-driven operations

Overall, the policy reinforces trade continuity while reducing friction in cross-border logistics during periods of global uncertainty.

4. Actions to be Taken by Businesses

While the framework provides significant procedural relief, its effective utilisation depends on timely and structured action by impacted businesses. The following steps are critical:

- **Identification and assessment of impacted cargo**

Review consignments currently held at gateway ports and determine feasibility of re-routing versus return, aligned with contractual obligations and delivery timelines.

- **Prompt engagement with customs authorities**

File applications for re-routing or return through prescribed electronic channels, ensuring

accurate reference to Shipping Bills, Let Export Orders, and relevant CBIC circular provisions.

- **Coordination with logistics and shipping stakeholders**

Engage with shipping lines and freight forwarders to evaluate alternative routing options, vessel availability, and associated cost-time implications.

- **Strengthening of documentation and compliance systems**

Maintain a comprehensive audit trail covering cargo movement, customs permissions, warehousing arrangements, and subsequent re-export or re-import processes.

- **Review of contractual and financial exposure**

Reassess Incoterms, insurance coverage, delivery obligations, and foreign exchange realization timelines to mitigate commercial risk arising from disruptions.

5. Conclusion

The issuance of Circular No. 15/2026-Customs, in conjunction with Circulars No. 9/2026-Customs and 12/2026-Customs, reflects a coordinated and progressive regulatory response by the Central Board of Indirect Taxes and Customs (CBIC) to address external trade disruptions impacting export operations.

Circular No. 15/2026-Customs, issued on 27 March 2026, introduced a series of facilitative measures, including expedited approval mechanisms, designation of nodal officers, and other procedural relaxations aimed at easing compliance challenges for SEZ-origin export cargo affected by such disruptions. While the said circular was initially stipulated to remain in force up to 15 April 2026, it has now been further extended on 10 April 2026, whereby its applicability has been continued up to 30 April 2026, thereby providing enhanced operational certainty and continuity of relief measures for the trade.

By introducing procedural flexibility, enabling digital-first processing, and allowing greater operational discretion, the framework significantly enhances the resilience of India's export ecosystem.

However, the true effectiveness of these measures will depend on the agility and preparedness of businesses. A proactive, well-documented, and coordinated response will be essential for exporters to fully leverage the relief measures and ensure continuity of operations in an increasingly uncertain global trade environment.