

Circular No.27/2026-Customs

No. 450/214/2015-Cus.IV

Government of India

Ministry of Finance

(Department of Revenue)

(Central Board of Indirect Taxes and Customs)

Room No. 16049, Kartavya Bhavan-I

New Delhi, the 15th June, 2026.

To

All Principal Chief Commissioners / Chief Commissioners (Customs / Customs (Preventive) / Customs & Central Tax)

All Principal Commissioners / Commissioners of Customs / Customs (Preventive) / Customs & Central Tax)

All Pr. Director General/Director Generals under CBIC.

Subject: Exemption of Merchant Overtime Charges (MOT) on International Cruise passengers and baggage clearance at cruise ports-reg

Madam/Sir,

Attention is invited to the Customs (Fees for Rendering Services by Customs Officers) Regulations, 1998 [Notification No. 69/98-Cus.(N.T.) dated 04.09.1998], as amended by Notification No. 46/2016-Cus.(N.T.) dated 01.04.2016, and the various Board Circulars issued for operationalization of the 24x7 Customs clearance facility at notified customs ports and airports.

2. Representations have been received from the Ministry of Ports, Shipping & Waterways (MoPSW), Cruise Bharat Mission and other stakeholders regarding levy of Merchant Overtime (MOT) charges for services rendered by Customs Officers in relation to the clearance of cruise passengers and their accompanied baggage at customs ports notified for 24x7 operations.

3. The matter has been examined by the Board. In order to ensure uniformity in implementation and to facilitate cruise operations, it has been decided as a trade facilitative measure that no Merchant Overtime (MOT) charges shall be levied for services rendered by Customs Officers in relation to the clearance of cruise passengers and their accompanied baggage at Customs locations notified for

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24x7 operations.

4. All Principal Chief Commissioners/Chief Commissioners of Customs are directed to ensure strict compliance with this Circular and uniformity in its implementation.

5. Any difficulty faced in implementation may be brought to the notice of the Board immediately.

Hindi Versions follows.

Yours faithfully,



(Munesh Kumar Meena)

OSD (Cus-IV),
Customs Policy Wing.