

## Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

**Date: 17<sup>th</sup> Mar 2026**

**Category: Customs**

**Issued by: ICEGATE**

**Subject: Advisory on enhancements in filing of ICEGATE messages by Airlines and Courier agencies for SEZ Courier Shipments**

It has consistently been the prerogative of the Central Board of Indirect Taxes and Customs (CBIC) to offer operational flexibility to trade partners, thereby promoting the ease of doing business. In alignment with this objective, ICEGATE is introducing the functionality for Special Economic Zone (SEZ) exports and imports through the courier mode via the ICEGATE platform. While the core operational processes will continue to be handled through ECCS, shipment-related data will be seamlessly exchanged between ICEGATE and ECCS to ensure smooth and efficient processing.

To ensure the same and to adequately identify the courier SEZ shipments, the following flags/values are being introduced in the Customs declarations made by Airlines and Courier agencies:

**(1) Import General Manifest (IGM) :** The keyword '**Courier**' is to be passed as **Special Handling Code** and **E/F/G** is to be passed as **Shipment Type**, where E – Courier Total, F – Courier Part-Shipment, G – Courier Split

**(2) Export General Manifest (EGM) :** In the MAWB segment, **C** is to be passed as **Shipment type** for courier shipments.

**(3) Export Transshipment Permit (ETP) :** Currently Custodian and SEZ are allowed to file ETP. Now Courier Agencies will also be allowed to file ETP.



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Above methodology will lead to appropriate identification and flawless execution of SEZ-courier shipments.