

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 30/2026-Customs (N.T.)

New Delhi, the 24th March, 2026

S.O. ___(E). - In exercise of the powers conferred by section 157 read with sub-sections (1), (2) and (3) of section 51A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following amendments in the Customs (Electronic Cash Ledger), Regulations, 2022 namely: -

1. Short title and commencement – (1) These regulations may be called the Customs (Electronic Cash Ledger) (Amendment) Regulations, 2026.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Customs (Electronic Cash Ledger), Regulations, 2022, in regulation 3, -

(i) in sub-regulation (6), after clause (c), the following clause shall be inserted, namely: -

“(d) through payment aggregator:”.

(ii) in sub-regulation (7), after the words, “other than the internet banking through an authorised bank”, the words “ or through payment aggregator” shall be inserted.

[F. No. 442/02/2017- Cus. IV(Pt.)]



(Indrajit Panda)

Under Secretary

Note: The principal regulations were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 232 (E), dated the 30th March, 2022.