

## CBIC Guidelines on the export of items suspected to be covered under the SCOMET List

**CBIC issued Guidelines regarding the export of items suspected to be covered under SCOMET [Instruction No. 26/2025-Customs dated 14.08.2025]**

- The Central Board of Indirect Taxes and Customs (**CBIC**) has recently issued guidelines regarding export of items suspected to be covered under SCOMET.
- These guidelines address challenges faced due to the highly technical nature of SCOMET classification.
- **Role of Technical Authorities under IMWG in SCOMET classification:**
  - The Inter-Ministerial Working Group (**IMWG**) in Directorate General of Foreign Trade (**DGFT**) not only evaluates export permissions but also plays a key role in the technical classification of SCOMET items.
  - Where ambiguity exists, the SCOMET Cell at DGFT, in consultation with relevant Technical Authorities under the IMWG, issues the final determination.
  - Exporters are encouraged to seek such clarifications in advance to avoid delays and additional costs during clearance.
- **Repository for guidance of coverage under SCOMET List:**
  - CBIC's earlier Instruction dated June 12, 2025, highlighted the availability of a repository of DGFT-issued SCOMET clarifications on the CBIC website.
  - These clarifications are for reference only. Each item must still be examined individually based on its specifications, end use, and supporting details.
  - Field formations should consult this repository when dealing with items suspected to be covered in the SCOMET List.
- **Seeking clarification:**
  - With prior written approval of the jurisdictional Commissioner of Customs, any ambiguity may be referred to the Single Nodal Point for Strategic Controls in CBIC (Customs-III Section, Customs Policy Wing).
  - References must include complete technical documentation such as technical drawings, product specifications, end-user and end-use details, along with sample images, and a brief note on the issue.
  - Customs-III will seek clarification from DGFT and share the outcome with field formations.
  - Field formations are specifically directed not to approach DGFT directly for SCOMET matters.
  - No Chartered Engineer (**CE**) Certificate is required for SCOMET classification or export clearance.
- **Examination of AEO:**
  - In continuation of the memorandum dated December 18, 2024, wherein the Directorate of International Customs (**DIC**) was entrusted with examination Authorized Economic Operator (**AEO**) with Dual Use (**DU**) Qualified status, DIC is also to coordinate with National Academy of Customs, Indirect Taxes & Narcotics and other concerned agencies on the outreach relating to AEO and SCOMET.

**ELP Comments**

*The CBIC guidelines bring welcome clarity towards streamlining the classification and export clearance of SCOMET items, which are inherently technical and often give rise to interpretational challenges. From a compliance perspective, the emphasis on the role of the IMWG and the SCOMET Cell at DGFT provides exporters with much-needed clarity on the formal approach to resolve interpretational ambiguities. The clarification that no Chartered Engineer (CE) certificate is required for SCOMET classification is also a positive move, as it removes an unnecessary compliance burden and ensures consistency in approach across field formations.*

*The reference to the repository of DGFT-issued clarifications on the CBIC website is another useful measure. However, it is important to note that these clarifications are illustrative and not determinative; each product still needs to be evaluated individually on the basis of its technical specifications, end-use, and end-user.*

We hope you have found this information useful. For any queries/clarifications please write to us at [insights@elp-in.com](mailto:insights@elp-in.com) or write to our authors:

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