Instruction No. 15/2026-Customs

F. No. 401/11/2022-Cus.III
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Kartavya Bhawan-01, New Delhi
Dated: 09-09-2026

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)/Customs & Central Taxes.
All Principal Commissioners/Commissioners of Customs/Customs (Preventive).
All Pr. Director General/Director Generals under CBIC.

Subject: Registration of Importers under Centralized EPR Portal for Plastic Packaging as per Plastic Waste Management Rules, 2016 (as amended) and verification of registration– reg.

Madam/Sir,

Reference is invited to CBIC Instruction No. 14/2023-Customs dated 17.04.2023, CBIC Instruction No. 21/2025-Customs dated 02.07.2025 and TNPCB letter dated 15.08.2026 (copy enclosed) on the above subject.

2. TNPCB in its letter has stated that all importers of plastic packaging, commodities with plastic packaging, plastic raw materials and intermediate materials are mandated to register on the Common EPR portal developed by Central Pollution Control Board (https://epr.cpcb.gov.in/home) and are not permitted to carry out any business activity without obtaining EPR registration.

3. It is also informed that the applications filed by importers in Common EPR portal is scrutinized by the CPCB / and or SPCB and EPR registration certificates are issued to the importers upon verification of correctness of the details furnished by importers in their EPR application.

3. TNPCB has further informed that it has been receiving grievances from various importers stating their difficulty in obtaining the consignments with due clearance from the Customs Department due to the invalid EPR certificate issued to importer specifying one year period as validity as mentioned in the certificate.

4. In view of this and in terms of TNPCB letter dated 15.08.2023, it is requested that necessary action may be taken to sensitise officers under your jurisdiction for the following :

a. To clear the consignments of the importers those involved in importing of any plastic packaging / any commodity with plastic packaging / plastic raw material / intermediate material for manufacturing plastic packaging material upon the

verification of EPR registration certificates.

b. To consider the EPR registration certificates issued to importers, indicating a validity period of one year, as "one-time Registration Certificates" which do not require renewal as per the amendment to the Plastic Waste Management Rules notified on 30.10.2023. Accordingly, such registration certificates may be accepted as valid proof of EPR registration for the purpose of import clearance, and the import consignments may be cleared accordingly.

5. The above instructions may be brought to the notice of all concerned officers for uniform implementation.

Difficulties, if any, in implementation of these instructions may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,

09/09/26

(Anshuman Yadav)
OSD (Cus-III)
Customs Policy Wing, CBIC

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TAMIL NADU POLLUTION CONTROL BOARD

LiFE Lifestyle for Environment

From

The Chairperson,
Tamil Nadu Pollution Control Board,
76 Mount Salai, Guindy,
Chennai – 600032

To

The Chairman,
Central Board of Indirect Taxes and Customs
North Block, Secretariat Building,
New Delhi - 110001

Letter No.T5/TNPCB/F.016396/EPR/2022 dt. 15-08-2026

Sir,

Sub: TNPCB – Extended Producer Responsibility for Plastic Packaging – Registration of Importers as per provisions of the Plastic Waste Management (Amendment) Rules, 2024 – Intimation – Reg.

Ref:
1. CPCB Letter File No: B-17011/7/UPC-II-PWM(MLP)/2021 dated 01-12-2021
2. CPCB Letter File No: CP-20/92/2021-UPC-II-HO-CPCB-HO dated on 24.03.2023
3. CPCB Letter File No: CP-20/10/2024-UPC-II-HO-CPCB-HO dated 13.05.2024
4. CPCB Letter File No: CP-20/10/2024-UPC-II-HO-CPCB-HO- Part (3) dated 13.06.2025

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The Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified the Extended Producer Responsibility (EPR) for Plastic Packaging under the Plastic Waste Management Rules, 2016 and its subsequent amendments. As per the said Rules, EPR mandates Producer, Importer and Brand Owners (PIBOs), Seller and Manufacturer to take responsibility for the management of the plastic packaging waste introduced into the Indian market in an environmental sound manner, through recycling, re-use or end-of-life disposal.

As per the PWM Rules, an Importer is defined as a person who imports the following items for commercial use:

- Any plastic packaging or any commodity with plastic packaging, carry bags, plastic sheets, or like material;
- Plastic raw material, including in the form of resin or pellets;
- Intermediate material to be used for manufacturing plastic packaging, such as films or performers.

All importers of plastic packaging, commodities with plastic packaging, plastic raw materials and intermediate materials are mandated to register on the Common EPR portal developed by Central Pollution Control Board (https://epr.cpcb.gov.in/home) and are not permitted to carry out any business activity without obtaining EPR registration.

It is informed that the applications filed by importers in Common EPR portal is scrutinized by the CPCB and / or SPCB's and EPR registration certificates are issued to the importers upon verification of correctness of the details furnished by importers in their EPR application.

With reference to the letters vide references 1st, 2nd, 3rd and 4th cited, CPCB has requested your goodselves office to issue instructions to concerned authorities for the verification of the proof of registration on the Common EPR Portal as the importer category at the time of clearing their consignment.

However, TNPC Board has been receiving grievances from various importers stating their difficulty in obtaining the consignments with due clearance from the Customs Department due to the invalid EPR certificate issued to importer specifying one year period as validity as mentioned in the certificate.

Further, it is informed that the Government of Tamil Nadu, vide G.O. Ms. No. 84, dated 25.06.2018, imposed a ban, with effect from 01.01.2019, on the manufacture, storage, transport, supply, sale, and use of 14 categories of "use-and-throwaway" plastic items, including plastic carry bags irrespective of thickness.

In this regard, it is requested that necessary instructions shall be issued to the concerned authorities on the following:

1. To clear the consignments of the importers those involved in importing of any plastic packaging / any commodity with plastic packaging / plastic raw material / intermediate material for manufacturing plastic packaging material upon the verification of EPR registration certificates.
2. To consider the EPR registration certificates issued to importers, indicating a validity period of one year, as "one-time Registration Certificates" which do not require renewal as per the amendment to the Plastic Waste Management Rules notified on 30.10.2023. Accordingly, such registration certificates may be accepted as valid proof of EPR registration for the purpose of import clearance, and the import consignments may be cleared accordingly.

This is submitted for your kind information and necessary action.

ANURAG MISHRA
CHAIRPERSON, TNPCB

24/10/25

For Chairperson

Fwd 24/10/25

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