



**GOVERNMENT OF INDIA, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
CUSTOMS COMMISSIONERATE, HYDERABAD**

Email ID: commr-cushyd@gov.in, acc.hyd-customs@gov.in, cushyadmn.@gmail.com.

Phone No. 040-2322720, 040-24004002, 040-24004060.

C. No. GEN/TECH/Misc/58/2024-TECH

Date : 10-12-2025

PUBLIC NOTICE No. : 23/2025

Subject: Wings India 2026 at Begumpet Airport, Hyderabad from
28th January to 31st January 2026 - Reg.

International Aerospace Exhibition – Wings India 2026, is being held at the Begumpet Airport, Hyderabad from 28th January to 31st January 2026. The Board vide letter F.No. 520/06/2016 Cus VI (Part II) dated 08.09.2025, granted special permission under section 29(1) of Customs Act 1962 for providing all customs clearance facilitation support from **23rd January to 30th January 2026** at Begumpet Airport, Hyderabad for the Wings India 2026, subject to observance of relevant Rules, Regulations and procedures prescribed under the law.

2. In this regard, relevant Rules, regulations and procedures to be followed are mentioned herein below in brief for ready reference. For detailed information, the website of Central Board of Indirect Taxes, New Delhi, www.cbic.gov.in may be visited.

2.1 Filing of Import General Manifest for Aircrafts arriving directly at Begumpet Airport, Hyderabad with Goods and/or passengers: Attention is invited to Chapter VI Provisions of Customs Act. 1962 relating to conveyances carrying imported or exported goods. Section 29 prescribes provisions for arrival of vessels and aircrafts in India, Section 30 provides for delivery of arrival manifest or import manifest or import report by the person-in-charge of an aircraft carrying imported goods or export goods. Attention is also invited to Import Manifest (Aircraft) Regulations, 1976 as amended and Forms prescribed for (i) General Declaration, (ii) Passenger Manifest (iii) Cargo Manifest (iv) List of private property in possession of the Captain of the aircraft and other members of the Crew etc. Begumpet Airport, Hyderabad not being a regular Customs Port and operating under special circumstances of the International Exhibition Wings India -2026, the said manifests shall be filed manually before the proper officer of Customs posted at Begumpet Airport, Hyderabad.

2.2 Customs clearance of aircrafts for the purpose of Static/Flying Display/Aerobatic Display in the exhibition: Bringing in/Arrival of Foreign Aircrafts for the purpose of Static/Flying Display/Aerobatic Display in the Wings India 2026 has to be cleared by customs authorities as per the provisions of Customs Act, 1962. This is similar to import of

any other goods for purpose of exhibition. Importation for purpose of exhibition is exempted from payment of Customs duties either under ATA Carnet (Customs tariff Notification no 157/90 dated 28/3/1990 as amended) or under Customs Tariff Notification No 8/2016 dated 05/02/2016 as amended vide Notification No.4/2019-Customs dated 07.02.2019 on fulfilment of conditions prescribed under the respective Notifications. Such importation of aircrafts, for the purpose of participation in Wings India 2026, the Importer shall not be required to furnish a bank guarantee or cash deposit as per Notification No. 04/2019-Customs dated 07.02.2019. However, Bill of Entry and Bond as stipulated in the Notification 08/2016 will be required to be filed with the proper officer for the clearance of the aircraft.

2.3. Clearance of baggage and filing of baggage declarations: Attention is invited to Baggage Rules, 2016 as amended for clearance of bonafide baggage of the passengers/crew in respect of duty free / dutiable articles. In this regard, necessary declaration needs to be filed by the passengers/crew in the specified form on arrival (the same can be accessed in the link :https://www.cbic.gov.in/resources//htdocs-cbec/customs/forms_pdf/cs-bgge-declare-form1-ason19feb2014.pdf).

2.4. Exemption from payment of Customs Duty for goods imported for display or use during Wings India -2026:

(i) Notification No.157/90 - Cus dated 28-03-1990 as amended: -Exemption from payment of customs duty is provided to specified goods imported for display or use at any specified event in respect of goods imported under ATA Carnet issued and guaranteed by Federation of Indian Chamber of Commerce & Industry (FICCI), India subject to fulfilment of the conditions mentioned in Notification No.157/90 - Cus dated 28-03-1990 as amended. It may be noted that the ATA Carnet should be produced along with the Guarantee issued by FICCI to the customs authorities for clearance purpose.

(ii) Notification No.8/2016 - Cus dated 05-02-2016 as amended:-

Exemption from payment of Customs Duty shall also be available to specified goods imported for display or use at any specified event in respect of imported goods subject to the conditions mentioned in Notification No. 8/2016 Cus dated 05-02-2016 as amended. Wings India 2026, organized by the Central Government, is listed under Sl. No. 6 of Schedule II of the said notification. The notification requires that the importer shall execute a bond equal to the value of the goods along with a bank guarantee or cash deposit equal to 110% of the duty that would be payable on the goods but for the exemption contained therein. It is further provided that in the case of temporary importation of aircrafts, for the purposes of participation in Wings India Show organized by the Central Government, the importer shall not be required to furnish a bank guarantee or cash deposit as per Notification No.4/2019-Customs dated 07.02.2019. In this regard, the importer may ensure that the goods are adequately covered with Bond and BG amount so that amount of Bond/BG does not fall short at the assessment/clearance stage. Also, the Bond/BG needs to be presented and approved by the Proper Officer for acceptance and closure. Further, the conditions prescribed in the said Notification needs to be fulfilled for availment of exemption provided therein.

2.5. Filing of ATA Carnet / Bill of Entry for clearance of goods meant for exhibition: The goods intended for Wings India - 2026 can be cleared either under (i) ATA Carnet or (ii) Filing of Bill of Entry.

Where the exhibition goods including aircrafts flown in for the purpose of

exhibition are goods, are not covered under ATA Carnet, the importer can clear the same for exhibition by filing Bill of Entry and claiming exemption under Notification No.8/2016 - Cus dated 05-02-2016 as amended subject to fulfilment of conditions prescribed therein.

Importers can also present a Bill of Entry for clearance of goods on payment of applicable duties of Customs normally and also in the eventuality that the goods cleared either under ATA Carnet or under the Notification No. 8/2016 Cus dated 5/2/2016 are not re-exported as stipulated therein.

In view of Begumpet Airport, Hyderabad not being a Customs Port and pertaining to special circumstances of the International Exhibition Wings India -2026, the Bill of Entry for customs clearance of goods shall be filed manually before the proper officer posted at Begumpet Airport, Hyderabad.

2.6. Examination of the goods / Value appraisal: The goods imported for exhibition is subject to open examination at the time of importation. Also, the value of the goods is subject to appraisal for fair value if there is no commercial value/transaction value. The description of the goods, marks and numbers shall be verified under open examination. This is also required for establishing identity of goods at the time of re-export of the same. After examination, manual Out-of-Charge will be given by the proper officer pending which goods shall not be used or cleared for the purpose of exhibition.

2.7. Transshipment of goods to Begumpet Airport, Hyderabad for goods imported at Air Cargo Complex, Hyderabad and Inland Container Depot, Hyderabad: Attention is invited to Goods Imported Conditions of Transshipment Regulations, 1995 as amended. Board Circular No.06/20017-Cus dated 22-01-2007 prescribes detailed procedure for transshipment of goods between any two Customs Airports. Further, the instructions contained in Chapter X of the CBIC's Customs Manual needs to be complied with. The goods imported at Air Cargo Complex (ACC), Hyderabad and Inland Container Depot (ICD), Hyderabad will be moved following the Transshipment procedure as stated in Chapter VIII of the Customs Act, 1962 to the Begumpet Airport, Hyderabad. The goods will be escorted by the Inspectors to notified areas meant for the exhibition. Containerized Cargo from ICD, Hyderabad will also be moved under the transshipment procedure with One Time Seal without being escorted. Transshipment procedure will be completed by forwarding the transshipment applications duly signed by Superintendent/Inspectors for the receipt of the Cargo by trucks/containers to ICD and ACC.

2.8. Re-Export of Goods and Cancellation of Bond/Bank Guarantee: Exhibitors will file/submit shipping bills/ATA Carnets for re-exportation after the exhibition concludes Transshipment documents, if required, shall also be filed along with the Shipping Bills/ATA Carnets. The proper officer will complete the assessment, examination and export transshipment procedure as per provisions of Customs Act 1962. Identification of goods, not being re-exported, will be carried out by correlating with the import documents for the collection of applicable customs duty, cess etc. Upon completion of the exhibition, a report will be submitted constituting the list of goods, Bill of Entry/IGM-wise to facilitate the cancellation of bonds and bank guarantees, wherever applicable.

2.9. Filing of Export General Manifest at the time of departure of aircrafts from Begumpet Airport, Hyderabad: At the time of departure of aircraft, after the completion of the exhibition, the authorized agent or the Pilot-in-Command shall file an Export General Manifest in terms of provision of Section 41 of the Customs Act, 1962 in the prescribed

format. Attention is also invited to Export Manifest (Aircraft) Regulations, 1976 as amended and forms prescribed for (i) General Declaration, (ii) Passenger Manifest (iii) Cargo Manifest (iv) List of private property in the possession of the captain of the aircraft and other members of the crew etc. In view of Begumpet Airport, Hyderabad not being a regular Customs Port and pertaining to special circumstances of the 14th International Exhibition Wings India 2026, the said manifest shall be filed manually before the proper officer posted at Begumpet Airport, Hyderabad.

2.10. Customs Duty on Aviation Turbine Fuel (ATF): Customs duty on Aviation Turbine Fuel is exempted under Notification No. 8/2016 Cus dated 05.02.2016, vide Sl. No. 7 of Schedule I, subject to the fulfilment of specified conditions. However, Aviation Turbine Fuel will attract customs duty if the foreign aircraft undertakes a journey to any domestic airport from Begumpet Airport, Hyderabad. The Ground Handling Agency/Clearing Agency is required to record (i) the initial fuel reading, (ii) the final fuel reading, in the presence of the customs officer. Additionally, the readings on the refilling of Aviation Turbine Fuel must be maintained and submitted to the proper officer for verification.

3. It is the responsibility of the Deputy/Assistant Commissioner of Customs, Air Cargo Complex in charge to ensure that all records are maintained properly and that customs duty, cess etc. are collected in a timely manner.

4. Action to be taken, in terms of decisions conveyed in this Public Notice, should be considered as Standing Order for the concerned officers.

5. All stakeholders are required to strictly follow relevant Rules, Regulations etc, as per Customs Act 1962. The above is brought to the notice of all the concerned. Difficulties, if any, may be brought to the notice of the Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad.

Additional Commissioner (Technical)

Copy submitted to: The Chief Commissioner of Customs, Hyderabad Customs Zone, Hyderabad.

Copy to:

1. All Additional/Joint Commissioners of Customs, All Deputy/Assistant Commissioners.
2. All the Stakeholders as per mailing list.
3. Hyderabad Customs Website.