



भारत सरकार Government of India  
वित्त मंत्रालय Ministry of Finance  
राजस्व विभाग Department of Revenue  
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
Central Board of Indirect Taxes & Customs



राष्ट्रीय सीमाशुल्क, अप्रत्यक्ष कर एवं नार्कोटिक्स अकादमी,  
National Academy of Customs, Indirect Taxes & Narcotics,

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फा. सं./F. No.: NACIN/1/(22)/OTH/107/2025-Exam

दिनांक/Date: स्वतः अभिहस्तांकित/E-assigned

### Final Answer Key - CBLR Examination, 2026

The Customs Brokers Licensing Examination (CBLR), 2026 was conducted on 17.03.2026 at designated centres across India.

2. Subsequent to the examination, representations/objections were received from candidates in respect of certain questions. The details of such questions, along with comments/remarks thereon, are provided in the Annexure to this Notice. The objections have been examined in accordance with the prescribed procedure, and remarks have been recorded only in respect of those questions against which objections were received. Upon detailed scrutiny, the objections have been found to be not tenable, and accordingly, there is no change in the approved Answer Key.

3. Further, certain candidates have raised issues of a technical nature in relation to the examination. In this regard, upon verification, the responses of the concerned candidates have been cross-checked with the Candidate Response Report (CRR) and the viewable Question Paper (QP), and the same have been found to be accurate. No technical discrepancies have been observed in respect of the concerned client IDs.

4. Accordingly, the Final Answer Key for the CBLR Examination, 2026 is hereby published on the NACIN Examination Portal. It is further informed that the evaluation of answer sheets shall be carried out strictly on the basis of the said Final Answer Key. The decision of NACIN in this regard shall be final and binding, and no further correspondence in the matter shall be entertained.

5. The result of the examination shall be declared in due course.

भवदीय / Yours faithfully

(डॉ. अर्जुन बनर्जी Dr. Arjun Banerjee)  
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(परीक्षा Examinations)

National Academy of Customs, Indirect Taxes, and Narcotics (NACIN)		
Customs Broker Licensing Exam 2026		
Exam Date: 17.03.2026		
Final Answer Key		
S. No.	Question ID	Comments/Remarks on the objections raised by the candidate
1	8	<p>In terms of Section 128 of the Customs Act, 1962, any person aggrieved by any decision or order passed under the Act by <b>an officer of customs lower in rank than a Principal Commissioner of Customs or Commissioner of Customs</b> may appeal to the <b>Commissioner (Appeals)</b>. Thus, if an order is passed by an Appraiser or by a Superintendent of customs, the appeal to be filed with Commissioner (Appeals).</p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
2	17	<p>'Electrical Energy' is classified under Chapter 27 of the First Schedule of the Customs Tariff Act, 1975.</p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
3	17	<p>The question sequence as referred by the candidate appears to be wrong. However, going by the objection, it appears it relates to the question involving fee for amendment of prior bill of entry filed under Section 46(3). Regarding this, as per regulation 3(1)(ix) of Levy of fees (customs documents) regulations, 1970, the fee for such amendment is 'nil'.</p>
4	20	<p>Schedule-VII OF THE Plant Quarantine(Regulation of Import into India) Order, 2003 (as amended) specifically covers "LIST OF PLANTS/ PLANT PRODUCTS WHERE IMPORTS ARE PERMISSIBLE ON THE BASIS OF PHYTOSANITARY CERTIFICATE ISSUED BY THE EXPORTING COUNTRY". Thus, the option "Phytosanitary certificate issued by the exporting country" is the correct answer.</p> <p><u>The suggested correct answer of the candidate is incorrect.</u></p> <p><u>The answer key given is correct.</u></p>
		<p>As per Regulation 2(1)(c) of the Controlled Delivery Regulations, 2022, "goods" includes one or more of <b>the following kind of substances</b> contained in a consignment whether their nature, quantity or description is correctly declared or not, namely:-</p> <p>(i) narcotic drugs, psychotropic substances, precursor chemicals, controlled substances or their substituents;</p> <p>(ii) gold in all forms, including its jewellery;</p> <p>(iii) silver in all forms, including its jewellery;</p>

5	21	<p>(iv) <i>precious and semi- precious stones;</i>  (v) <i>liquor and other intoxicating drinks;</i>  (vi) <i>currency and negotiable instruments including counterfeits;</i>  (vii) <i>cigarettes, tobacco and tobacco products;</i>  (viii) <i>wildlife products; and</i>  (ix) <i>antiques and antiquities;</i></p> <p>As can be seen from the above regulation, <b><i>the specified kind of substances do not cover 'fire arms'</i></b>. Out of the 4 options given for the question, except for the option 'fire arms', the other three options are covered in the definition of "goods".</p> <p><b><u>The question and answer key given are correct.</u></b></p> <p><b><u>The objection raised by the candidate is not tenable.</u></b></p>
6	36	<p>In terms of Regulation 3 of the Transshipment of Cargo to Nepal under Electronic Cargo Tracking System Regulations, 2019, as amended vide Notification 73/2025-Cus(NT) dated 04.11.2025, these regulations shall apply to the transshipment of cargo from the ports of Visakhapatnam, Kolkata and Haldia only.</p> <p><b><u>The answer key given is correct.</u></b></p> <p><b><u>The objection raised by the candidate is not tenable.</u></b></p>
7	39	<p>The Rule 6(2) of the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022, was amended vide Notification No. 07/2025-Customs (N.T.) dated 01-02-2025.</p> <p>As per Para 3 of the said Notification No. 07/2025-Cus(NT) dated 01.02.2025, <b><u>"In the principal rules, in rule 6, in sub-rule (2), for the words "monthly" and "month" occurring at both places, the words "quarterly" and "quarter" shall respectively be substituted."</u></b></p> <p><b><u>The answer key given is correct.</u></b></p> <p><b><u>The objection raised by the candidate is not tenable.</u></b></p>
8	45	<p>Section 147(3) of the Customs Act, 1962, reads as - "When any person is expressly or impliedly authorised by the owner, importer or exporter of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, <b><u>such person shall</u></b>, without prejudice to the liability of the owner, importer or exporter, be <b><u>deemed to be the owner, importer or exporter of such goods</u></b> for such purposes including liability therefor under this Act".</p> <p>Hence, the correct answer for the given question is - "owner or importer of such goods".</p> <p><b><u>The answer key given is correct.</u></b></p> <p><b><u>The objection raised by the candidate is not tenable.</u></b></p>
9	46	<p>There are four options for the subject question in which the first three options are individually proper modes of service of notice. The last option specifically mentions that "all the above are proper modes of service of notice". This option answers the given question properly.</p> <p>Thus, while answering any question given in Multiple Choice format, the question and options given therein should be read as a WHOLE and the most correct/appropriate option to be chosen. Hence, the answer key - "all the above</p>

		<p>are proper modes of service of such notice" is the correct option. In view of the above, there is no ambiguity in the question.</p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
10	64	<p>The requirement regarding Health Warning on both sides of the Tobacco product packages covering 85% of display area was issued by the CBIC vide Instruction No.2/2023 dated 07.01.2023.</p> <p>As per the said instruction, the option '85%' is only correct.</p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
11	66	<p>Rule 7(1) of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 specifies "<i>Where it is determined that goods originating from an exporter or producer do not meet the origin criteria prescribed in the Rules of Origin, the Principal Commissioner of Customs or the Commissioner of Customs may, without further verification, reject other claims of preferential rate of duty, filed prior to or after such determination, for identical goods imported from the same exporter or producer.</i>"</p> <p>Accordingly, the proper authority/officer for such rejection is Principal Commissioner/ Commissioner of Customs. In view of the above, there is no ambiguity in the question.</p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
12	72	<p>The question is not about general courier limit as mentioned in the objection. It is specifically about export of GEMS AND JEWELLERY by EOUs/SEZs through courier and about the value limit for each such export consignment.</p> <p>As per Para 4.1 of the Chapter 17 of Customs Manual, 2025 regarding Import and Export through Courier, "<i>Import of gems and jewellery including samples thereof by EOUs or SEZ units is allowed through courier. Likewise, export of cut and polished diamond, gems and jewellery under any scheme of FTP from EOUs, SEZs or DTA is allowed through courier subject to the condition that the value of each export consignment under such export does not exceed Rs.20 lakhs.</i>"</p> <p><u>The question and answer key given are correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
13	74	<p>In terms of CBIC Circular 06/2026-Customs dated 01.02.2026, with reference to 'Auto goods registration', the question is related to correctness of statements connected with 'Auto Goods Registration' for certain class of importers. Of the four options given, first three options are the class of importers who are given the facility of 'Auto Goods Registration'. The fourth option specifies that all the above statements are correct. Accordingly, the fourth option is appropriate and correct.</p> <p>The objection is referring to Eligible manufacturer Importer under Notification No. 12/2026-Cus(NT) dated 01.02.2026 which may be one of the permitted classes of importers but was NOT INCLUDED in the limited options given in the question.</p>

		<p>In any MCQ, the candidate has to select appropriate option from the GIVEN choices only and can't travel beyond them.</p> <p><u>The question and answer key given are correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
14	79	<p>Notification No. 03/2016-Cus(NT) dated 11.01.2016, clearly specifies certain goods to which the provisions of Section 70 (Allowance in case of volatile goods) of the Customs Act, 1962, shall apply when they are deposited in a warehouse.</p> <p>"Soya bean oil kept in tanks" is not specified under the said Notification.</p> <p><u>Hence, the answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
15	87	<p>Rule 28(5) of The SEZ Rules, 2006 specifies that "<i>The goods imported by the Unit or Developer shall be allowed to be transferred from the port or airport to the Special Economic Zone without examination by the Customs Authorities at the port or airport, as the case may be:</i></p> <p><i>Provided that the goods may be examined with the prior permission of the Assistant or Deputy Commissioner of Customs in writing in case there is specific adverse information or intelligence</i>".</p> <p>The question is regarding approval for examination of goods at port before allowing the same to SEZ and for that, prior permission of the Assistant or Deputy Commissioner of Customs in writing is necessary. The context gives clarity as provided in the Rule and is self-explanatory.</p> <p><u>The question and answer key given are correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
16	96	<p>The question is in line with Section 28AAA(1) of the Customs Act, 1962, which is self-explanatory and hence, there is no ambiguity in either the question or options given.</p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
17	99	<p>Second Proviso to Section 27(1) of the Customs Act, 1962, clearly specifies that - "<b>the limitation of one year shall not apply where any duty or interest has been paid under protest</b>".</p> <p><u>There is no ambiguity in either the question or options given.</u></p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
18	110	<p>The question asked was about the meaning of the phrase 'absolute prohibition' in the context of Section 11 of the Customs Act, 1962. This Section covers prohibition either <u>absolutely</u> or subject to certain conditions (to be fulfilled before or after clearance).</p> <p>Absolute prohibition signifies that goods cannot be imported or exported under any circumstances, even on production of any license. The documents furnished by the candidate are not relevant to the question asked.</p> <p><u>The question and answer key given are correct.</u></p>

		<u>The objection raised by the candidate is not tenable.</u>
19	110	<p>The question asked was about the meaning of the phrase 'absolute prohibition' in the context of Section 11 of the Customs Act, 1962. This Section covers prohibition either <u>absolutely</u> or subject to certain conditions (to be fulfilled before or after clearance).</p> <p>Absolute prohibition signifies that goods cannot be imported or exported under any circumstances, even on production of any license. The reasoning and the documents furnished by the candidate are not relevant to the question asked.</p> <p><u>The question and answer key given are correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
20	114	<p>Section 140(2) of the Customs Act, 1962, reads as - "Notwithstanding anything contained in sub-section (1), where an offence under this Chapter has been committed by a company and it is proved that the offence has been committed with the <u>consent or connivance</u> of, or is attributable to any negligence on the part of, any <u>director</u>, manager, secretary or other officer of the company, <u>such director</u>, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be <u>liable to be proceeded against and punished</u> accordingly".</p> <p>Section 140 of the Customs Act 1962 specifically deals with offences by Companies and Section 140(2) specifically talks about liability of persons mentioned such as director, manager, secretary or other officer of the company.</p> <p><u>The question was specifically about the circumstances in which a "DIRECTOR" of a company is liable for punishment. Accordingly, a director of a company is liable for punishment if 'the offence has been committed with such director's consent or connivance'.</u></p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
21	114	<p>Section 140(2) of the Customs Act, 1962, reads as - "Notwithstanding anything contained in sub-section (1), where an offence under this Chapter has been committed by a company and it is proved that the offence has been committed with the <u>consent or connivance</u> of, or is attributable to any negligence on the part of, any <u>director</u>, manager, secretary or other officer of the company, <u>such director</u>, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be <u>liable to be proceeded against and punished</u> accordingly".</p> <p>Section 140 of the Customs Act 1962 specifically deals with offences by Companies and Section 140(2) specifically talks about liability of persons mentioned such as director, manager, secretary or other officer of the company.</p> <p><u>The question was specifically about the circumstances in which a "DIRECTOR" of a company is liable for punishment. Accordingly, a director of a company is liable for punishment if 'the offence has been committed with such director's consent or connivance'.</u></p> <p><u>The answer key given is correct.</u></p>

22	115	<p><u>The objection raised by the candidate is not tenable.</u> As per Section 114A of the Customs Act, 1962, the answer key given is correct.</p> <p><u>The objection raised by the candidate is not tenable.</u></p>
23	129	<p>The question asked was for the most appropriate date and time for presentation of bill of entry when a vessel is arriving at a particular time and date. In terms of Section 46(3), the bill is to be presented "before the end of the day (including holidays) preceding the day". Hence, in the given scenario, the option- "by the end of the day on 28.02.2026" is the most appropriate option.</p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
24	131	<p>When Tariff Value is notified under Section 14(2), customs duty is calculated only on the notified Tariff Value. Once tariff value is notified, transaction value and all additions under Rule 10 (freight, insurance, loading/unloading, etc.) have no relevance.</p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
25	135	<p>Section 111 of the Customs Act, 1962, specifies the circumstances under which improperly <b>IMPORTED</b> goods are liable to confiscation and NOT the goods attempted for improper <b>EXPORT</b> (which is covered by Section 113).</p> <p>The question is not defective.</p> <p><u>Thus the answer key given for the question is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
26	137	<p>The question refers to Transit and transshipment of Stores and the false statement has to be marked. As there is no specified limit is mentioned for stores, the false statement out of the given options is "Value of such stores not to exceed specified limits" and all the other three statements mentioned are true.</p> <p><u>The question and answer key given are correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
27	141	<p>"Regulation 21 - Power to Relax" was inserted in the Customs Brokers Licensing Regulations, 2018, vide Notification No. 52/2022-Cus(NT) dated 24.06.2022.</p> <p>The said Regulation 21 reads as - "<i>Where an applicant or a Customs Broker or NACIN makes a representation to the Board that he or it, as the case may be, is unable to comply with his or its duties or obligations within the time period as specified under any provision of these regulations, for the reasons beyond his or its control, but otherwise satisfy all other conditions, if any, as provided under such provision, the <b>Board may</b>, after consideration of the representation, and for reasons to be recorded in writing, <b>allow a further time period</b> for compliance of such duties or obligations.</i>"</p> <p><u>The answer key given is correct.</u></p> <p><u>The objection raised by the candidate is not tenable.</u></p>
	146	<p>As per Regulation 3(1) of the Customs (Electronic Cash Ledger) Regulations, 2022, the electronic cash ledger shall be maintained in FORM ECL-1 on the common portal. Further, as per Regulation 3(5) of the Customs (Electronic Cash</p>

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Ledger) Regulations, 2022, FORM ECL-2 refers to a challan for deposit.

The answer key given is correct.

The objection raised by the candidate is not tenable.