

# GRC BULLETIN

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## CBIC

Registration of Importers of Plastic Raw Material on  
Centralized EPR Portal for Plastic Packaging as per Plastic  
Waste Management Rules, 2016 (as amended)

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# # TAX LAWS

## Authority

Central Board of  
Indirect Taxes and  
Customs (CBIC),  
Ministry of Finance,  
Government of India

## Circular Date

Jul 02, 2025

## Circular Number

F. No.401/11/2022-  
Cus.III

## Effective Date

Jul 02, 2025

## CBIC NOTIFIES REGISTRATION OF IMPORTERS OF PLASTIC RAW MATERIAL ON CENTRALIZED EPR PORTAL FOR PLASTIC PACKAGING AS PER PLASTIC WASTE MANAGEMENT RULES, 2016 (AS AMENDED)

*Applicability: Importers of plastic raw material (including resin, pellets, or intermediate material used for manufacturing plastic packaging such as films or preforms) for commercial use, under the Plastic Waste Management (Amendment) Rules, 2024, effective 14.03.2024.*

Instruction No. 21/2025-Customs, dated 2nd July 2025, issued by the Central Board of Indirect Taxes and Customs (CBIC), mandates a crucial compliance step for all importers dealing in plastic raw materials. The instruction directs that such importers must be registered on the Centralized Extended Producer Responsibility (EPR) Portal for Plastic Packaging, in accordance with the Plastic Waste Management (Amendment) Rules, 2024.

Under these amended rules (effective 14.03.2024), the term “importer” has been comprehensively defined to include any individual or business entity importing:

- Plastic packaging
- Any commodity with plastic packaging
- Carry bags
- Plastic sheets or similar materials
- Plastic raw materials, including resin, pellets, or intermediate materials intended for use in the manufacture of plastic packaging (e.g., films or preforms).

The CBIC has made it mandatory for customs authorities to verify the EPR registration of such importers at the time of clearance of plastic raw material consignments. Field officers are expected to conduct necessary checks and validations to ensure that only compliant entities are allowed clearance, thus reinforcing accountability and traceability in the plastic supply chain.

This instruction builds on previous regulatory communications, notably Instruction No. 14/2023-Customs dated 17.04.2023 and the Central Pollution Control Board (CPCB) letter F. No. CP-20/10/2024-UPC-II-HO-CPCB-HO-Part (3) dated 13.06.2025. Together, these form a cohesive policy drive aimed at curbing plastic pollution and improving environmental compliance through the EPR mechanism.



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CBIC has urged all principal commissioners and customs officials to sensitize officers under their jurisdiction and ensure consistent enforcement. Any operational challenges or procedural bottlenecks encountered during implementation are to be promptly brought to the Board's attention for resolution.

This measure reflects India's commitment to sustainable practices and strengthens enforcement under the Plastic Waste Management Rules, 2016 (as amended).

**SOURCE:** [Click here for more details](#)

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