

GOVERNMENT OF INDIA
MINISTRY OF PORTS, SHIPPING AND WATERWAYS

RAJYA SABHA
UNSTARRED QUESTION NO. 1268
ANSWERED ON 10.02.2026

CRUISE BHARAT MISSION

1268. SHRI SHAMBHU SHARAN PATEL:
SHRI SADANAND MHALU SHET TANAVADE:
SHRI KESRIDEVSINH JHALA:
SHRI MITHLESH KUMAR:
SMT. RAMILABEN BECHARBHAI BARA:
SHRI NARAYANA KORAGAPPA:
DR. MEDHA VISHRAM KULKARNI:

Will the Minister of PORTS, SHIPPING AND WATERWAYS be pleased to state:

- a) the number of sea and river cruise passengers in India during 2024-25 and up to December 2025 in 2025-26;
- (b) the revenue collected from foreign cruise operators under the new Presumptive Taxation Regime (Section 44BBC);
- (c) the total number of international cruise calls at the six major cruise ports as of December 2025;
- (d) whether the Ministry has launched the "Cruise QR Code" clearance system at all international terminals and;
- (e) if so, the details of how it has been implemented?

ANSWER

MINISTRY OF PORTS, SHIPPING AND WATERWAYS
(SHRI SARBANANDA SONOWAL)

- (a) The numbers of sea and river cruise passengers in India for FY 2024-25 & for FY 2025-26 (up to December, 2025) are as below:

Year	FY 2024-25	FY 2025-26 (up to December, 2025)
sea cruise passengers	4,92,362	3,42,631
river cruise passengers	4,35,163	29,26,440

(b) (i) A new column related to Section 44BBC of the Income-tax Act, 1961 has been introduced in ITR-3, ITR-5 and ITR-6 for AY 2025-26:

- ITR-3: Schedule BP: (35)(vib) Profits and gains of business or profession deemed to be under -Section 44BBC
- ITR-5: Schedule BP: (35)(vib) Profits and gains of business or profession deemed to be under -Section 44BBC
- ITR-6: Schedule BP: (36)(vib) Profits and gains of business or profession deemed to be under -Section 44BBC

(ii) It has been observed that only three individuals have reported a total of Rs. 2,10,001/- as profits and gains of business u/s 44BBC of the Income-tax Act, 1961 in above mentioned column of ITR -3 of AY 2025-26 (latest submitted upto 31st December 2025) .

(c) The total number of international cruises calls at the six major cruise ports for FY 2025-26 (up to December, 2025) was 25.

(d) & (e) Yes, the Cruise QR code has been launched at all major international Seaports by the Bureau of Immigration, Ministry of Home Affairs. All cruise passengers arriving in India on e-Visa have a QR Code on their e-Travel Authorization. Further, for Regular Visa holders, a QR Code is given to the passengers separately as per the passenger manifest received. In both cases, this single Cruise QR code enables cruise passengers to swiftly complete immigration procedure at the Seaport Cruise terminals during their movement between Cruise ship and port.
