



सीमा शुल्क आयुक्तालय (निर्यात)

Office of the Commissioner of Customs (Export)

एयर कार्गो एक्सपोर्ट, नवीन कूरियर टर्मिनल, नई दिल्ली-११००३७

Air Cargo Export, New Courier Terminal, Near IGI Airport, New Delhi-110037

File No.: GEN/TECH/PN/40/2025-NCT-O/o Commr-Cus-ACC(E)-Delhi Dated: 07.2025

PUBLIC NOTICE NO. 09/2025

DIN- 20250774NG00002102E0

SUBJECT-Clarification Regarding Clearance of Imported Goods Through Courier / Parcel / Postal Mode – reg.

It has been observed that there exists a degree of ambiguity and lack of clarity among various stakeholders with respect to the procedures, applicable duty structure, and regulatory requirements involved in the clearance of consignments imported into India through courier, parcel, or postal modes. In an effort to eliminate this ambiguity and ensure a more streamlined, transparent, and compliant process, the present clarification is being issued. The attention of all authorized courier agents, licensed customs brokers, trade and industry associations, e-commerce platforms, logistics service providers, and other stakeholders involved in the import clearance process is solicited.

1. Legal Framework Governing Import Through Courier/Postal Mode:

The import of goods via courier, parcel, and postal channels is regulated by a set of statutory and policy provisions, primarily including the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, FPO (Imported Goods Clearance) Regulations, 1998, the Customs Tariff Act, 1975, and the current Foreign Trade Policy (FTP) 2023. These regulations collectively stipulate the conditions, procedural requirements, and applicable customs duty structures governing such imports. Adherence to these provisions is mandatory and forms the legal basis for clearance of imported consignments at ports of entry such as the New Courier Terminal (NCT) and Foreign Post Office (FPO), New Delhi.

2. Classification and Customs Duty Structure for Imported Consignments:

The customs duty levied on an imported consignment depends on various factors, including the nature of the contents, the purpose of import (commercial vs. personal use), and the presence or absence of any monetary transaction. Broadly, consignments can be categorized under the following types:

- -Business-to-Business (B2B) Imports.
- -Personal Imports Involving Monetary Transaction.
- -Personal Imports not involving Monetary Transactions i.e. Gifts (No Monetary Transaction).

The corresponding customs duty structure for these categories is detailed below:

Consignment Type	BCD (%)	Health Cess	SWS (%)	IGST (%)	Total Duty (%)
Business-to-Business (B2B)	As per tariff	-	-	-	As applicable
Personal Import (Monetary Transaction) (B2C)	10	Nil	10% of BCD	28	42.08%
Gift (No Monetary Transaction) (C2C)	20	Nil	Nil	28	53.60%

3. Illustrative Examples for Better Understanding:

Example 1 – Personal Import (Involving Monetary Transaction) termed as B2C: A person 'X' residing abroad sends a consignment valued at Rs. 1000 to person 'Y' in India. 'Y' has previously paid Rs. 1000 to 'X' for the goods. This transaction is treated as a personal import involving monetary exchange and is provided duty benefits as enumerated at sr. no. 608 of Notification 50/2017. Duty structure as provided is as under:

- BCD @10%: Rs. 100
- SWS @10% of BCD: Rs. 10
- IGST @28% on (1000 + 100 + 10): Rs. 310.8
- Total Customs Duty Payable: Rs. 420.8 (i.e., 42.08% of assessable value)

Example 2 – Gift (No Monetary Transaction): In another case, person 'X' sends a gift item of assessable value Rs. 1000 to person 'Y' in India without any exchange of money. This shipment is termed as a gift shipment wherein applicable duty structure is:

- BCD @20%: Rs. 200
- SWS: Nil
- IGST @28% on (1000 + 200): Rs. 336
- Total Customs Duty Payable: Rs. 536 (i.e., 53.60% of assessable value)

4. Common Misconceptions Among Consignees and Resulting Issues:

A recurring issue faced at the time of delivery is the consignee's refusal to accept the shipment due to the levy of customs duty. Often, recipients are under the mistaken belief that gifts sent by family or friends from abroad are exempt from all customs charges. As clearly illustrated above, this is incorrect—gifts are subject to a total customs duty of 53.60%. It is, therefore, imperative that all authorized courier agents, international logistics partners, and booking counters at overseas locations inform both the sender and the intended recipient regarding the customs duties applicable at the time of booking. This proactive disclosure will help minimize disputes, reduce delivery refusals, and ensure a more efficient clearance and delivery process.

5. Special Cases – Eligibility for Exemptions/Concessional Duty:

In accordance with applicable notifications and circulars, certain goods—such as assistive devices for differently-abled individuals or medicines intended for the treatment of rare diseases—may qualify for exemptions or concessional duty. An indicative list of such notifications is provided below:

1. **Notification No. 50/2017** – Exemption of Customs Duty and IGST on certain goods.
2. **Notification No. 25/1998** – Exemption for specified goods used in semiconductor manufacturing.
3. **Notification No. 25/2005** – Exemption on electronic goods under Chapters 84 and 85.
4. **Notification No. 26/2011** – Exemption on certain works of art and antiques.
5. **Notification No. 57/2017** – Exemption on goods used in the manufacture of cellular phones and other electronic devices.
6. **Notification No. 64/2017** – IGST exemption for goods imported by SEZ units or developers for authorized operations.

Please note that exemptions are subject to prevailing policies and may change over time. For the latest information, stakeholders are advised to consult the **CBIC website** (www.cbic.gov.in). Eligibility for such exemptions is conditional and assessed on a case-by-case basis. Importers must provide clear and complete information regarding the description, quantity, and intended use of the goods at the time of booking. Inadequate or vague declarations may result in denial of exemption and delays in clearance.

6. Importance of Providing Accurate KYC Documentation:

Multiple instances have come to notice where clearance of shipments has been delayed due to incomplete or inaccurate KYC documentation of the importer/recipient. In order to facilitate timely and hassle-free clearance, it is advised that all shippers/receivers ensure submission of valid, legible and complete KYC documents at the time of booking i.e. details provided at the time of booking of the shipments must match with the credentials provided at the time of KYC verification. This measure is essential for customs verification and is a regulatory requirement under the courier/postal import clearance process.

7. Contact Information for Assistance:

In the event of any difficulty or clarification required at the New Courier Terminal (NCT) or Foreign Post Office (FPO), New Delhi, stakeholders may contact the following officers:

New Courier Terminal (NCT), New Delhi

Designation	Contact Number(s)	Email
Deputy/Assistant Commissioner	011-47019839	AccNct.Delhi@icegate.gov.in
Superintendent (Admin)	011-40571145 / 40571149	
Superintendent (EICI)	011-40571137	
Superintendent (FedEx)	011-40571139 / 40571168	
Superintendent (UPS)	9654052024	

Superintendent (DHL)	011-47898963 / 011-25652457
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Foreign Post Office (FPO), New Delhi

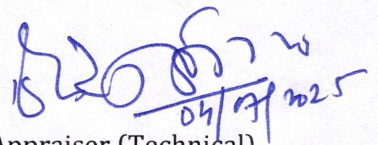
Designation	Contact Number(s)	Email
Deputy/Assistant Commissioner	011-23238917	AccFpo.Delhi@icegate.gov.in
Superintendent	011-23238880	

This issues with approval of the Commissioner of Customs, ACC(Export).

Digitally signed by
Monika
(Monika Yadav)
Additional Commissioner of Customs
ACC Export
Date: 04-07-2025
15:22:27

Copy to;

1. PA to Commissioner of Customs, Air Cargo Export NCH, New Delhi-110037.
2. Additional / Joint Commissioner of Customs Air Cargo Export Commissionerate, New Delhi.
3. The Deputy/Assistant Commissioner (NCT/ FPO), Air Cargo Export Commissionerate, New Delhi.
- 4 The Deputy Commissioner (EDI), ACC (Import) for uploading the P.N. on Department's website.
5. M/s UPS Express Private Limited, New Courier Terminal, Near IGI Airport, New Delhi - 110037.
6. M/s FedEx Express Transportation and Supply Chain Services (India) Private Limited, New Courier Terminal, Near IGI Airport, New Delhi-110037.
7. M/s Express Industry Council of India, New Courier Terminal, Near IGI Airport, New Delhi-110037.
8. M/s DHL Express India Private Limited, New Courier Terminal, Near IGI Airport, New Delhi-110037.
9. All other Courier Agents.
10. Notice Board/Guard file.


Appraiser (Technical)
ACC Export

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