

This column is compiled by Consultant [EXIM Policy] of EPCH. It contains recent Public Notices, Notifications and Circulars of DGFT, CBIC and Department of Revenue. If a handicraft exporter has question[s] to ask on Foreign Trade Policy, he/she may please write / e-mail to EPCH at policy@epch.com

Impex # 1

Last date for Annual RoDTEP Return (ARR) Extended

The Annual RoDTEP Return (ARR) for FY 2023-24 which was due for submission by March 31, 2025 has now been extended till 30th June 2025. Consequently, the applicable grace period has also been extended from June 30, 2025, to September 30, 2025. The ARR submission is mandatory for exporters who have received RoDTEP benefits of ₹1 crore or more in FY 2023-24. (Copy reproduced below)

Public Notice No. 51/2024-25-DGFT | Dated: 19th March, 2025

Subject: Extension of the last date for filing Annual RoDTEP Return (ARR) for Financial Year 2023-24 - reg

In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the last date for filing Annual RoDTEP Return (ARR) as provided under Para 4.94 of Handbook of Procedure through Public Notice No. 27 dated 23.10.2024 for the financial year 2023-24 is extended from 31.03.2025 to 30.06.2025.

Similarly the applicable grace period is also extended from 30.06.2025 to 30.09.2025.

Effect of the Public Notice: The last date for filing ARR is extended by three (3) months for RoDTEP availed for exports of Financial Year 2023-24.

Impex # 2

RoDTEP Extended and Closed for Advance Authorisation (AA) Holders, EOUs and SEZ Units

The RoDTEP eligibility for Advance Authorisation (AA) Holders, EOUs, and SEZ Units has now been officially notified. The DGFT has confirmed that the RoDTEP benefit for exports of products manufactured by AA Holders, EOUs, and SEZ Units will be available only up to 05.02.2025. This effectively extends the earlier cutoff from 31.12.2024 to 05.02.2025.

No RoDTEP benefits will be applicable for such exports made on or after 06.02.2025 for exports from Advance Authorisation (AA) Holders, EOUs, and SEZ Units. Other categories of exporters (i.e., DTA units) will continue to be eligible for RoDTEP benefits as per the earlier notification, i.e., up to 30.09.2025.

Copy of Notification No: 66/2024-25-DGFT | Dated: 20th March, 2025

Subject: Extension of RoDTEP for Advance Authorizations (AAs) holders, Special Economic Zones (SEZs), and Export-Oriented Units (EOUs) upto 05.02.2025

In exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, read with Para 1.02 of the Foreign Trade Policy 2023, the Central Government hereby notifies, in partial super-session of Notification No. 32/2024-25 dated 30.09.2024, the following:

1. The support under the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme for export of products manufactured by Advance Authorizations (AAs) holders, Special Economic Zones (SEZs), and Export-Oriented Units (EOUs) stands extended only up to 05.02.2025.

Effect of this Notification: The Support under the RoDTEP Scheme for exports of products manufactured from AAs, SEZs, and EOUs has been extended up to 05.02.2025. However, from 06.02.2025 onwards, exports from these categories will no longer be eligible for RoDTEP support. The support under the RoDTEP Scheme for other categories (DTA) shall continue as per Notification No. 32/2024-25.

DGFT is Seeking Comments on Proposal for Making GST E-invoice Mandatory for Calming Deemed Exports Benefits

DGFT in a view to facilitate seamless data exchange and to grant the benefits under Deemed Exports DGFT has proposed to make GST e-invoices received from GSTN to DGFT portal for claiming deemed exports benefits. The proposal is open to suggestions and comments from exporter/importer and industry associations.

Trade Notice No.35/2024-25- DGFT | Dated: 25.03.2025

Subject: Seeking comments on proposal to make GST E-Invoices received through GSTN to DGFT BO portal mandatory for claiming Deemed Export Benefits under FTP pursuant to the provisions of Para 1.07A and B of FTP 2023 - regarding

It is hereby informed that an ongoing integration process is underway between the Directorate General of Foreign Trade (DGFT) and the Goods and Services Tax Network (GSTN) to facilitate seamless data exchange between the two organizations. As part of this initiative, discussions are in progress regarding the exchange of GST e- invoices and returns filed on GSTN, which will be utilized in various contexts, including the validation of electronic Bank Realization Certificates (eBRCs) and verification of deemed export transactions on the DGFT BO portal.

2. In this regard, it is being proposed to make GST e-invoices received from GSTN on DGFT BO portal mandatory for claiming deemed export benefits under the Foreign Trade Policy (FTP). This proposal aims to enhance transparency, streamline processes and ensure better compliance with the regulatory framework.

3. Exporters, Importers, Industry associations and all stakeholders are hereby requested to provide their comments/ views on the above mentioned proposal latest by 02.04.2025. The comments/views may please be sent to pc6-dgft@gov.in for further consideration in terms of Para 1.07A and 1.07B of FTP, 2023.

Introduction of the Postal Imports Regulations, 2025

The Customs issued a notification to process and smoothen the Imports of goods via Indian Postal Service. A new regulation called the Postal Imports Regulations, 2025 was notified. The Regulation is effective from the date it is notified which is 28.03.2025. It provides the detailed procedure for Import of goods via Indian Postal Service and stipulates the documentation in form of FORM CN22, FORM CN23 or FORM CP 72 to be affix with the import parcel from Foreign Post Office. The rules provide details of how disposal of re-export of goods which are undelivered is to be considered. Detail Notification Link: <https://taxinformation.cbic.gov.in/view-pdf/1010342/ENG/Notifications>

Amendment of CAROTAR Rules 2020

Change of requirement from "Certificate" of Origin to "Proof" of Origin has been made vide the CAROTAR Amendment Rules 2025. These rules are effective from 18th March 2025 and are applicable for imports under concessional import duties under FTAs. Detail Notification Link: <https://taxinformation.cbic.gov.in/view-pdf/1010331/ENG/Notifications>.

Procedure for Import / Export through Personal Carriage

CBIC has recently introduced measures to streamline export/import processes by leveraging technology and harmonizing procedures. Based on representations for simplifying personal carriage of commercial cargo—especially gems, jewellery, and prototypes, CBIC has decided to standardize procedures across specified airports. From 01.05.2025, electronic processing of Bill of Entry/Shipping Bill for such items carried by air passengers will be implemented. Exporters/importers must follow the procedure outlined in the circular. Detail Notification Link: <https://taxinformation.cbic.gov.in/view-pdf/1003272/ENG/Circulars>.

DGFT has amended the Import Policy on Synthetic Knitted Fabrics covered under Chapter 60 of ITC(HS).

The Products covered under HSN 60019200, 60053600, 60053790 and 60053900 are now under "Restricted" Import Policy. However, if Import CIF value is USD 3.5 or above per KG, then the Import Policy is "Free".

The Minimum Import Price (MIP) is not applicable for imports by EOUs, units in SEZ or Advance Authorisation Holders. (copy reproduced below):

Copy of Notification No. 05/2025-26-DGFT | Dated: 23 April, 2025

Subject: Amendment in Import Policy Condition of Synthetic Knitted Fabrics Covered under Chapter 60 of the ITC (HS), 2022-reg.

In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, had imposed MIP vide Notification No. 77/2023 dated 16.03.2024, No. 33/2024-25 dated 01.10.2024 and No. 49/2024-25 dated 04.01.2025. It has been decided by the Central Government to impose the condition of Minimum Import Price (MIP) on the following 04 ITC (HS) codes of Synthetic Knitted Fabrics till 31.03.2026 as under:

ITC(HS) Code	Item Description	Import Policy	Policy condition
60019200	- Other: - Of man- made fibres	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053600	- Of synthetic fibres: - Other, unbleached or bleached	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053790	- Other	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053900	- Of synthetic fibres: - Other, printed	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram

2. MIP condition on above items shall not be applicable for imports by Advance Authorisation holders, Export Oriented Units (EOUs) and units in the SEZ subject to the condition that the imported inputs are not sold into Domestic Tariff Area (DTA).

Effect of the Notification: Import of Synthetic Knitted Fabrics under ITC (HS) Codes 60019200, 60053600, 60053790 and 60053900, is "Restricted". However, import is "Free" if CIF value is 3.5 US Dollar and above per Kilogram. Further inputs imported by Advance Authorisation holders, Export Oriented Units (EOUs) and units in the SEZ shall be exempted from MIP condition.

DGFT Published the list of Banks amending the Appendix 4B of Handbook which are authorised to Import Gold & Silver. Appendix 4B now has Part A & Part B

Part A - Lists 13 Banks which are allowed to Import both Gold & Silver for FY 25-26. The Banks are:

- | | | | |
|-------------------------|--|--------------------------------|------------------------|
| 1. Axis Bank Limited | 5. Industrial & Commercial Bank of China Limited | 8. Kotak Mahindra Bank Limited | 11.RBL Bank Limited |
| 2. Bank of India | | 9. Karur Vysya Bank Limited | 12.State Bank of India |
| 3. Federal Bank Limited | 6. ICICI Bank Limited | 10.Punjab National Bank | 13.Yes Bank Limited |
| 4. HDFC Bank Limited | 7. IndusInd Bank Limited | | |

Part B - Lists 2 Banks which are allowed to Import only Gold for the FY 25-26. The banks are:

1. Indian Overseas Bank
2. Union Bank of India

Copy of Public Notice No. 01/2025-26-DGFT | Dated: 3rd April 2025

Subject: Amendment in Appendix 4B of Handbook of Procedures, 2023-reg.

In exercise of the powers conferred under paragraph 1.03 & 2.04 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments in Part A and B under Appendix 4B of Handbook of Procedure, 2023:

A. List of Banks Authorised by Reserve Bank of India to Import Both Gold and Silver for FY 2025-26 with effect from 01.04.2025 and valid upto 31.03.2026.

Sr. No.	Name of Bank	Sr. No.	Name of Bank	Sr. No.	Name of Bank
1	Axis Bank Limited	6	ICICI Bank Limited	10	Punjab National Bank
2	Bank of India	7	IndusInd Bank Limited	11	RBL Bank Limited
3	Federal Bank Limited	8	Kotak Mahindra Bank Limited	12	State Bank of India
4	HDFC Bank Limited	9	Karur Vysya Bank Limited	13	Yes Bank Limited
5	Industrial and Commercial Bank of China Limited				

B. List of Banks authorised by Reserve Bank of India to import only gold for Fy 2025-26 with effect from 01.04.2025 and valid upto 31.03.2026.

Sr. No.	Name of Bank
1	Indian Overseas Bank
2	Union Bank of India

Effect of this Public Notice: List of banks authorized to import gold/silver under Appendix 4B of Handbook of Procedures, 2023 has been updated.

Impex # 9

DGFT has Operationalised "Global Tariff & Trade" Helpdesk

Department of Commerce and DGFT are tracking the global trade, in particular the recent tariff changes and export related challenges.

To support and assist the stakeholders in navigating emerging trade issue, DGFT has Operationalised a dedicated "Global Tariff and Trade Helpdesk".

The 'Global Tariff Challenges Helpdesk' would look into issues relating to Import and Export Challenges, Import Surges or Dumping, EXIM Clearance, Logistics or Supply Chain Challenges, Financial or Banking issues, Regulatory or Compliance Issues, and Other Issues or Suggestions.

Export-Import community may submit information on the DGFT website and submit information relating to their issues on which support is required.

The Trade Notice Provides the Online procedure, email ids and Toll Free contact details.

Subject: Operationalisation of DGFT 'Global Tariff and Trade' Helpdesk -reg.

The Department of Commerce and DGFT are actively tracking developments in global trade, particularly in relation to tariff changes, import surges, and export-related challenges. Given the evolving trade landscape and the introduction of various tariff and counter-tariff measures, there may be both new export opportunities and heightened import pressures from specific countries or product sectors. Exporters and importers experiencing such shifts are encouraged to share their inputs and suggest potential support measures. In this context, DGFT has operationalised a dedicated 'Global Tariff and Trade Helpdesk' to assist stakeholders in navigating emerging trade issues.

2. The 'Global Tariff Challenges Helpdesk' would look into issues relating to Import and Export Challenges, Import Surges or Dumping, EXIM Clearance, Logistics or Supply Chain Challenges, Financial or Banking issues, Regulatory or Compliance Issues, and Other Issues or Suggestions. The Help desk would also collect and collate trade-related issues concerning other Ministries/Departments/Agencies of Central Government and State Governments and will co-ordinate to seek their support and provide possible resolution(s).

3. Export-Import community may submit information on the DGFT website and submit information relating to their issues on which support is required using the following steps- i. Navigate to the DGFT Website (<https://dgft.gov.in>) > Services - > DGFT Helpdesk Service ii. Create New Request' and select the Category as 'Global Tariff and Trade Issues' iii. Select the suitable sub-category (Import Challenges, Export Challenges, Import Surges or Dumping, EXIM Clearance, Logistics or Supply Chain Challenges, Regulatory & Compliance Issues, and Other Issues and Suggestions), enter the other relevant details and submit. Alternatively, you may send your issues to email id. dgftedi@nic.in with the subject header: 'Global Tariff and Trade Helpdesk', or call the Toll-Free No at 1800-111-550

4. The status of resolutions and feedback may be tracked using the status tracker under the DGFT Helpdesk Services. Email and SMS would also be sent as and when the status of these tickets are updated. Trade stakeholders are encouraged to make appropriate use of these support facilities.

Impex # 10

Revised Duty Drawback Rates on Export of Gold/Silver Articles

The customs have revised the Duty Drawback rates for export of Gold & Silver articles.

Duty Drawback for Articles of Jewellery & Parts thereof made of Gold (HSN 711301) has been updated 405.40 per gram

Duty Drawback for Articles of Jewellery & Parts thereof made of Silver (HSN 711302) has been updated 4950.03 per Kg.

And

Duty Drawback for Articles of made of Silver (HSN 711401) has been updated 4950.03 per Kg.

Copy of Notification No. 26/2025 - Customs (N.T.) New Delhi, the 17th April, 2025.

G.S.R..... (E). - In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 77/2023 - Customs (N.T.), dated the 20th October, 2023, published vide number G.S.R. 792 (E), dated the 20th October, 2023, namely:-

In the said notification, in the Schedule, in Chapter -71, -

(i) against tariff item 711301, in the entry in column (4), for the figures "335.50", the figures "405.40" shall be substituted;

(ii) against tariff item 711302, in the entry in column (4), for the figures "4468.10", the figures "4950.03" shall be substituted;

(iii) against tariff item 711401, in the entry in column (4), for the figures "4468.10", the figures "4950.03" shall be substituted.

5. Brief Link:

Customs Circular No. 11/2025-Customs Dt. 03.04.2025

<https://taxinformation.cbic.gov.in/view-pdf/1003274/ENG/Circulars>

Impex # 11

Implementation of Post Export conversion of Shipping bill Regulation

In line with Budget Announcement and in suggestions from the industry, the functionality for post export changes in shipping bills is being implemented.

Shipping Bills amendment of certain details under section 149 of Customs Act may be allowed to be changed only with the approval of the Additional or Joint Commissioner of Customs.

Based on the suggestions received, The Shipping Bill (Post Export Conversion in relation to Instrument based Scheme) Regulations, 2022 is incorporated with various aspects.

The overall time-limit for conversion of export entries shall be one year from the date of order for clearance of goods under appropriate sections of the Customs Act, 1962.

Exporters requiring the amendments must follow the regulation and take the required benefit.

Copy of Circular No.11/2025-Customs

Subject: Implementation of the Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025-Reg.

In the recent past, various reform measures have been taken to reduce time and cost of doing business for exporters. This includes seamless credit of drawback on exporters account, single registration for AD Code, extension of RODTEP benefits.

2. In line with Budget Announcement for automation of remaining customs processes and suggestions from the industry, functionality for post export changes in shipping bills is being implemented with following salient features:
 - a. Electronic processing of amendments under section 149 of the Customs Act;
 - b. Electronic processing of provisional assessment in exports;
 - c. Re-transmission of relevant details to the agencies concerned.
3. Considering the sensitivities of amendments of certain details in shipping bills under section 149 of the Customs Act, 1962, the Board directs that, the fields as mentioned in the table below may be allowed to be changed only with the approval of the Additional or Joint Commissioner of Customs. This is in addition to any other legal requirement that would be applicable, for instance, in the case of conversion of shipping bills, Pr. Commissioner/Commissioner of Customs is the competent authority.

Shipping Bills Level	<ol style="list-style-type: none">i. Port of Loadingii. Country of Final Destinationiii. Port of Discharge
Invoice	<ol style="list-style-type: none">i. AD Codeii. Invoice Value
Item	<ol style="list-style-type: none">i. HS Codeii. Description of Goodsiii. Quantity

4. Further, based on the suggestions received, 'The Shipping Bill (Post Export Conversion in relation to Instrument based Scheme) Regulations, 2022', is being superseded vide Notification No. 21/2025-Customs (N.T.) dated 3rd April, 2025 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025', incorporating following aspects:
 - a. 'Export Entry' has been incorporate and defined as to cover all kinds of export as defined in clause (16) of section 2 of the Customs Act, 1962;
 - b. The overall time-limit for conversion of export entries shall be one year from the date of order for clearance of goods under appropriate sections of the Customs Act, 1962. Even for the export entries filed prior to 22.02.2022, the time-limit of one year shall be from the date on which the 'Export Entry (Post export conversion in relation to instrument-based scheme) Regulations, 2025' have come into force;
 - c. Entries made under Section 84 of the Customs Act, 1962 would be a part of these regulations for permitting amendments along with restrictions as prescribed under the regulations, as drawback and other export benefits as extended to these modes;
 - d. To provide for export entries filed under drawback to be converted into Instrument-based Schemes;
 - e. To provide for reversal of benefits, if availed, in the scheme from which the conversion is sought as a condition for amendment;
 - f. All conversions of Export Entry, other than Free Shipping Bills have also been covered.
5. The Directorate General of Systems and Data Management will issue suitable advisory with respect to the implementation guidelines of the said regulations.
6. This Circular may be given wide publicity by issuance of suitable Trade/Public Notices. The Officers under your jurisdiction may be sensitized to handle the Post EGM Module. Difficulties, if any, in the implementation of the above circular may be brought to the notice of the Board.