

FREQUENTLY ASKED QUESTIONS (FAQ)

Courier Mode – Imports and Exports

1. **Who can use Courier mode for imports and exports?**

Individuals or businesses involved in import or export can use courier / express companies registered with Customs as “Authorized Couriers” to handle courier/express import and export of goods.

2. **Do I need to file all the documents myself, or can an agent do so on my behalf?**

The Authorized Courier will file the documents on your behalf with Customs.

You must provide the courier companies with a Letter of Authorization and the required Know Your Customer (KYC) documents.

Your authorization and KYC can be a one-time process to enable clearance of current as well as future shipments, provided there is no change in name, address, or contact details.

You may also need to submit additional documents depending on the type of goods being imported or exported.

3. **Do I need an Importer-Exporter Code (IEC) for Courier shipments?**

An IEC is mandatory for all commercial imports and exports into/from India.

Personal shipments for bona fide personal use, not intended for trade or commercial activity, do not require an IEC. **Importer / Exporter remains responsible for remaining compliant and providing true and correct information**

IEC-exempted categories are notified by DGFT.

An extract of the DGFT list of IEC-exempted categories (as on 1 Dec 2025) is provided below.

Sr. No.	Exempted IEC	Category of Importer / Exporter
1	AMDCG0111E	All Ministries / Departments of the Central Government and agencies wholly or partially owned by them.
2	ADSGA0129E	All Departments of any State Government and agencies wholly or partially owned by them.
3	DCUNO0137E	Diplomatic personnel, Counsellor officers in India, and officials of the UNO and its specialized agencies.
4	IABBR0145E	Indians returning from / going abroad and claiming benefit under Baggage Rules.
5	IHIE0153E	Persons / Institutions / Hospitals importing or exporting goods for personal use, not connected with trade, manufacture or agriculture.
6	IIEGN0161E	Persons importing/exporting goods from/to Nepal for non-commercial purposes.
7	IIEGM0170E	Persons importing/exporting goods from/to Myanmar through the Indo-Myanmar border areas for non-commercial purposes.
8	ATAEF1096E	Importers importing goods for display or use in fairs/ exhibitions or similar events under provisions of ATA carnet. This IEC number can also be used by importers importing for exhibitions/fairs as per Paragraph 2.60 of Handbook of Procedures
9	IDNBG1100E	Director, National Blood Group
10	ICIRN1126E	Individuals /Charitable Institution/Registered NGOs importing goods, which have been exempted from Customs duty under Notification issued by Ministry of Finance for bonafide use by victims affected by natural calamity.
11	IIEGC1134E	Persons importing/exporting permissible goods as notified from time to time, from/to China through Gunji, Namgaya Shipkila and Nathula ports, subject to value ceilings of single consignment as given in Paragraph 2.07 (iv) above.
12	NCIEE1169E	Non-commercial imports and exports by entities who have been authorised by Reserve Bank of India

4. **Any KYC norms prescribed for importer/exporter? What if my ID proof has a different address? What if my name on the air waybill does not match my KYC document?**

KYC for an Individual	For Company (Non-Individuals)
1. Aadhar <u>OR</u> 2. PAN <u>OR</u> 3. Voter ID <u>OR</u> 4. Passport Identity and address validation of the individual has been mandated under regulations	1. GST Identification Number 2. Import Export Code (IEC) 3. AD Code (Authorized dealer code provided by Bank)

Important Notes: -

- PAN and Foreign Passport do not contain an India address. Hence, additional address proof is required. For more information, refer to CBIC circular (circular 9/2010 (as amended), Circular 13/2016, Circular 2/2018 - <https://taxinformation.cbic.gov.in/content-page/explore-circulars>).
- If the KYC address differs from the address mentioned in the Air Waybill / Invoice, proof of the address mentioned on the Air Waybill/Invoice must be provided.
 - For imports: delivery will be recorded through OTP or physical signature as per courier company's procedures. Further for values up to INR 50000/- for imports by Individuals for bona fide personal use, if the KYC address does not match the Air Waybill/ Invoice address the address will get validated by virtue of delivery of goods at the address mentioned on Air Waybill / Invoice
 - For exports: the courier may capture the picture of the person booking the shipment.
- If the name on the Air Waybill does not match the KYC document, clearance will not be initiated. Goods may be abandoned or returned to the origin.

5. Is there any value restriction on imports and exports through the courier mode?

Imports: No value restriction.

Exports: Value is restricted to ₹10 lakhs per consignment.

6. What are the weight and dimension limits in courier mode?

Courier operators prescribe their own weight and dimension limits. These can be checked on the courier companies' websites.

<https://mydhl.express.dhl/in/en/home.html#/createNewShipmentTab>

Customs does not prescribe any such limits as of 1 Dec 2025

7. What is the difference between personal and commercial imports?

Personal Imports: Goods imported for an individual's personal use, not related to trade, manufacturing, or agriculture.

Commercial Imports: All goods that are not personal imports, including commercial samples.

8. Are there restrictions on items that can be imported or exported through courier?

Yes. The following items cannot be imported/exported through courier:

(a) Imports requiring testing or statutory clearance

- a. Animals and plants and their parts
- b. Perishables
- c. Publications with incorrect Indian maps
- d. Precious or semi-precious stones, gold or silver (except permitted re-imports)

(b) Import or export of goods under any Export Promotion Schemes other than Drawback, RoDTEP, RoSCTL, and EOU schemes.

(c) The goods which are subject to the levy of any duty on their exports;

- a. Goods where the value of the consignment is above rupees ten lakh and a transaction in foreign exchange is involved.

Refer to the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, for details

9. **What documents are required for courier imports and exports (personal & commercial)?**

For Commercial Imports

- I. Invoice
- II. Air Waybill
- III. Import Export Code
- IV. Authorization to Authorized courier
- V. KYC Documents
- VI. GSTIN / UIN or PAN if GSTIN exempted
- VII. AD code registered with ICEGATE

Additional documents may be required depending on the product, HS code, INCOTERMS, etc.

For Commercial Exports

- I. Commercial Invoice
- II. Air Waybill
- III. IEC
- IV. Authorization to Authorized Courier
- V. KYC documents
- VI. AD-Code registered with ICEGATE
- VII. GSTIN

Additional documents may be required depending on the goods.

For personal import

- 1) Invoice
- 2) Air Waybill
- 3) KYC documents
- 4) Authorization to Authorized Courier

Depending on the product, INCOTERMS, HS code, duty notification, Policy, etc. additional documents will be required

For personal Export

- 1) Invoice
- 2) Air Waybill
- 3) KYC documents
- 4) Authorization to Authorized Courier

Depending on the product, INCOTERMS, HS code, duty notification, Policy, etc. additional documents will be required

10. How is Customs duty calculated on courier imports?

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 Transactions.

Personal Imports not involving Monetary Transactions, i.e. Gifts (No Monetary Transaction). Where the consignee does not have proof of payment in their own name or payment is made via another person, such goods will also be classified under gift. The onus of providing proof of payment is on the consignee and must be provided prior to the shipment landing

The corresponding customs duty structure for these categories is detailed below (as on 1st Dec 2025):

(1) Business-to-Business Imports (Rate of Duty dependent on HS Code)

Sl No	Particular	Calculation	Duty %	Value
A	Assessable Value	CIF value or fair value taken by Customs		100
B	Basic Customs Duty (BCD)	%on A	20.0%*	20.00*
C	Social Welfare Surcharge	%on B	10.0%	2.00

D	Sub Total	A + B + C		122.00
E	IGST	% on D	18.0%	21.96
F	Compensation cess	% on D		0.00*
G	Total duty	B+C+E+F		43.96
	Effective duty %			43.96

*** Rate of duty depends upon HS Code (20% is taken as an illustration)**

Illustration 1: In case of commercial import, if the value of the consignment is Rs. 10,000/-, then a total duty of Rs 4,396/- as stated above shall be applicable.

(2) Personal Imports Involving Monetary Transactions.

Sl No	Particular	Calculation	Duty %	Value
A	Assessable Value	CIF value or fair value taken by Customs		100
B	Basic Customs Duty (BCD)	%on A	10.0%	10.00
C	Social Welfare Surcharge	%on B	10.0%	1.00
D	Sub Total	A + B + C		111.00
E	IGST	% on D	18.0%	19.98
F	Compensation cess	% on D		0.00
G	Total duty	B+C+E+F		30.98
	Effective duty %			30.98

Illustration 2: In case of personal Import, if the value of the consignment is Rs. 10,000/-, then a total duty of Rs 3,098/- as stated above shall be applicable.

(3) Personal Imports not involving Monetary Transactions i.e. Gifts (No Monetary Transaction).

Sl No	Particular	Calculation	Duty %	Value
A	Assessable Value	CIF value or fair value taken by Customs		100
B	Basic Customs Duty (BCD)	%on A	20.0%	20.00
C	Social Welfare Surcharge	%on B	0	0.00
D	Sub Total	A + B + C		120.00
E	IGST	% on D	18.0%	21.60
F	Compensation cess	% on D		0.00
G	Total duty	B+C+E+F		41.600
	Effective duty %			41.600

Illustration 3: In case of personal Import, if the value of the consignment is Rs.10,000/-, then a total duty of Rs 4,160/- as stated above shall be applicable.

11. Is there any duty on Courier exports?

Certain goods may have specific export duties, and these are not permitted for export through courier channels.

12. Value taken for assessment of Import duty?

The value declared at the time of import/export is taken as the reference value, subject to Customs valuation rules.

Assessment is based on INCOTERMS (FOB/CIF).

CIF assessable value = Cost + Insurance + Freight

1. Freight: 20% or actuals (whichever is lower)
2. Insurance: 1.125% or actuals (whichever is lower)

As per the Customs Valuation Rules, 2007.

13. Can Customs open or examine Courier shipments?

Yes. Customs may open or examine shipments as per guidelines or if goods are suspected to be prohibited, restricted, or undervalued.

14. How do I know if my Courier shipment is under customs check, held up by customs and the reasons for the same?

1. Track shipment on the courier company's website.
<https://mydhl.express.dhl/in/en/home.html#/createNewShipmentTab>
2. Check the status at www.eccsmobility.cbic.gov.in using the Courier Bill of Entry/Courier Shipping Bill details.

Further, the grievance redressal mechanism of the courier company/ helpline no/ email may be used to enquire the specific reason for the parcel hold (if any).

https://mydhl.express.dhl/in/en/help-and-support.html#/contact_us is for DHL Express

15. Where do I pay customs duty for Courier imports?

For Courier imports, the importer can pay Customs duty through the Authorized Courier only

16. Am I eligible for duty refunds (IGST, Drawback, RoDTEP, etc.)?

Yes, for commercial shipments cleared through ICES:

1. IGST refund is available.
2. RoDTEP, RoSCTL and Drawback are available for exports.

No export incentives are available under ECCS as on 1 Dec 2025.

17. Is there any exemption of duty available to Courier imports?

Yes, duty exemptions are available for courier imports, particularly for documents, fide samples and other goods subject to exemption notification being present. Gifts are not eligible for duty-free clearance. Criteria as per the Courier Import and Export Regulations 2010, as well as the Customs Act and other rules and regulations, must be met.

18. Whether personal imports and gifts are exempted from duty?

No. The personal import and gifts are not exempted. Duty structure is provided in Question 10 of the FAQs.

19. Can samples be imported and exported by Courier?

Yes, samples can be imported and exported via courier, provided

1. They are bona fide commercial samples
2. Have no commercial value
3. Supplied free of charge
4. Value within limits: ₹50,000 for exports, ₹10,000 for imports
5. No restriction or prohibition applies

Incorrect declarations may lead to penalties for the importer/exporter.

20. What are the provisions related to the import and export of Indian and foreign currency?

No. Cash cannot be imported or exported via courier mode. Violations may attract penal action.

21. What can I do if I am not satisfied with the assessment/levy of Customs Duty, which I came to know only at the time of delivery of the packet/parcel by Courier?

For courier imports, please contact your courier company directly.

22. What happens if I don't pay customs duty or submit the required documents?

Failure to pay customs duty or to submit required documents can lead to significant consequences, like

1. Shipment clearance not being initiated or a delay in the clearance of goods,
2. To pay additional storage charges, fines and confiscation of goods.

The courier operator who has paid the duty based on the KYC and authorization **may not** deliver the goods post clearance if customs duty and courier charges are not paid

23. Normally, how long does courier customs clearance take?

Normally, under 24 hours, provided documentation is correct. Delays may occur due to missing/inaccurate documents, high volume, restricted goods, or examinations.

24. What are the fees/charges for the clearance of courier shipments?

Charges may include:

1. Customs duty (This includes but is not limited to IGST, Duty interest, etc.)
2. Handling fees (Of Express operator, custodian, etc.)
3. Service charges from the courier
4. Demurrage (if applicable), paid to the custodian

Fees vary by courier and custodian.

25. How to avoid common mistakes made by importers/exporters and any fines/penalties prescribed for the same?

Strict adherence to the provisions of the Regulations, submission of correct and proper documents, proper verification of the facts before submission of documents, declaring a correct description, quantity and value of goods.

26. What if my Courier parcel is lost or damaged?

The courier agency or custodian is responsible for safety and handling.

Claims for shortage, pilferage, damage, or defective packing must be raised with the courier/custodian.

27. How can I track my shipment?

1. Track shipment on the courier company's website.
<https://mydhl.express.dhl/in/en/home.html#/createNewShipmentTab>
2. Check the status at www.eccsmobility.cbic.gov.in using the Courier Bill of Entry/Courier Shipping Bill details.

28. Is it mandatory to provide KYC and authorization to the courier company for import clearance?

Yes.

1. If you are aware of the shipment, provide your KYC and authorization.
2. If you are not aware, do not provide KYC or authorization. The shipment will be abandoned or returned to the origin.

29. Whom should I contact in case of a grievance?

Grievances related to

Every Commissionerate has appointed a Grievance Redressal Officer, and his name, designation, contact number and email id have been published on the website of the Commissionerate under the tab Grievance Redressal.

The aggrieved importer/exporter can submit his/her grievance to the dedicated officer for redressal. Links to access the Grievance Mechanism page of each Commissionerate are given as under: -

S. No.	DHL Express (Courier company)	Link
1	DHL Express India Pvt Ltd	https://mydhl.express.dhl/in/en/help-and-support.html#/contact_us
S. No.	Zone/Commissionerate	Link
1	DHL Express India Pvt Ltd	https://mydhl.express.dhl/in/en/help-and-support.html#/contact_us
2	ACC Exports, Delhi	https://delhicustoms.gov.in/grievance-redressal-page.html
3	Mumbai Customs Zone-III	https://mumbaicustomszone3.gov.in/grievance-redressal
4	Chennai	https://chennaicustoms.gov.in/foreign-post-officepad-procedure/
5	Bengaluru	https://bangalorecustoms.gov.in/wp-content/uploads/2024/01/tsk.pdf
6	Jaipur	https://rajasthancustoms.gov.in
7	Cochin	https://www.cochincustoms.gov.in
8	Hyderabad	https://cgsthyderabadzone.gov.in/customs
9	Kolkata	https://www.kolkatacustoms.gov.in/

Exception scenario

1. Shipment is for personal use, but the delivery address is of my office/work address.

Please upload any one of the following documents as address proof. The address on this document should match the delivery address. Also, the name on this document should match with the Consignee name.

- a. Employee Id Card OR
 - b. Company Offer Letter / Appointment Letter OR
 - c. A company letter confirming that the employee works in the company's office premises
2. Shipment is for personal use, but the receiver's name is of my organization where I am employed.

Please upload a letter issued by your organization on their letterhead stating that the shipment is for your personal use and can be delivered at the company address. The delivery address should be mentioned on the letter and should be signed by authorized signatory along with the company seal/stamp.

3. Consignee name on the shipment is my Nick / Pet / House name.

Consignee needs to provide the Individual's ID and Address proof document along with a Notarised Affidavit which states that the Nick / Pet / House name and name as per the KYC document are of the same individual.

4. Consignee name on the shipment is post marriage, but KYC documents are in before marriage name.

Please upload one Id and address proof document along with a marriage certificate or notarized affidavit, which states that the name on the shipment and the name as per the KYC documents are of the same individual.