Frequently Asked Questions on Importation by Post (Foreign Post Office, Bengaluru)

Question: What are the categories of goods allowed import through post?

Answer: Barring a few excluded categories of restricted or prohibited goods, all other goods are allowed to be imported/exported through the postal mode. In general, the following categories of goods are not allowed:

(a) the following imported goods requiring testing of samples thereof before their clearance, namely:

(i) animals and parts thereof, plants and parts thereof;

(ii) perishables;

(iii) publications containing maps depicting incorrect boundaries of India;

(iv) precious and semi-precious stones, gold or silver in any form;

(b) import of goods under any export promotion scheme referred to in the Foreign Trade Policy 2009-14 or 2015-20 or 2023, as the case may be.

(Reference CBIC Notification No. 18/2025 - Customs (N.T.) dated 28.03.2025) for Postal Imports Regulations, 2025 and Postal Export (Electronic Declaration and Processing) Regulations, 2022)

Question: What are restricted goods?

Answer: Restricted goods are those which must meet certain conditions before clearance through Customs. As per Chapter 9 of the Foreign Trade Policy 2023, "Restricted" is a term indicating the import or export policy of an item, which can be imported into the country or exported outside, only after obtaining an Authorization from the Offices of Director General of Foreign Trade (DGFT).

Goods such as Unmanned Aerial Vehicles (UAVs)/Drones, Rifle Scope, Live and Attenuated Microorganisms, Different kinds of Communication & Radio Equipments, Bank Notes, Unused Postage, Revenue or Other Stamps of current or new issue in the country with a recognized face value etc. are some examples of restricted goods. For detailed list and conditions to be fulfilled, 'Downloads' section at **http://dgft.gov.in** may be referred. The restricted goods are liable to confiscation and receiver is liable to pay fine or penalty or both.

Question: What are Prohibited goods?

Answer: Prohibited goods mean any goods the import or export of which is subject to any prohibition under the Customs Act, 1962 or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with. As per chapter 9 of the Foreign Trade Policy 2023, "Prohibited" indicates the export/import policy of an item, as appearing in ITC (HS) or elsewhere, whose import or export is not permitted.

Goods such as narcotic drugs, arms & ammunition, E-cigarette, obscene films/printed material, adult toys etc. are prohibited goods and are liable to absolute confiscation and the receiver is liable to penal action, even if the goods have been sent unsolicited. For detailed list 'Downloads' section at http://dgft.gov.in may be referred.

Question: How can I track my postal shipment through customs in India?

Answer: The postal shipment can be tracked through India Post Tracking portal at www.indiapost.gov.in by entering the Tracking ID of the shipment.

Question: What is the Duty Structure on import of consignments through Postal Mode?

Answer. 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%	SWS%	IGST*(%)	Total Duty(%)
Business to Business (B2B)	AS PER TARIFF			
Personal Import [(monetary transaction (B2C)	10	10	18	30.98
Gift [no monetary transaction (C2C)]	20	10	18	43.96

*IGST is levied on (CIF value + BCD + SWS) & SWS is levied on BCD

CIF Value includes Cost + Insurance + Freight

For Example: Let's assume CIF value be INR 100.

I. Duty Calculation on Personal Import

CIF Value (INR)	BCD @10%	SWS @10 of BCD	IGST @18 of (CIF+BCD+SWS)	Total Duty (BCD+SWS+IGST)
100	10	1	(100+10+1) x 18% =19.98	30.98

II. Duty Calculation on Gift Items

CIF Value (INR)	BCD @20%	SWS @10 of BCD	IGST @18 of (CIF+BCD+SWS)	Total Duty (BCD+SWS+IGST)
100	20	2	(100+20+2) X 18% =21.96	43.96

(As per Para 4.1 of CBIC Circular 04/2020-Customs dated 21.01.2020, read with DGFT Notification No. 35/2015-2020 dated 12.12.2019, the goods imported as **gifts can be allowed import without prohibition on payment of full applicable duties as mentioned above)**

Question: How do the Customs differentiate between parcels of personal import and of commercial import?

Answer: Personal Imports - "Personal Imports" include goods imported by a person for his/her personal use not connected with trade, manufacturing or agriculture - **as defined in Para 2.07 (a) (iii) of Handbook of Procedures of Foreign Trade Policy 2023) as amended read with para 9.2 of Circular No. 14/2018-Customs dated 04.06.2018 and read with Para 3(1) (h) of Postal Imports Regulations, 2025, published by CBIC vide Circular No 18/2025 (N.T.) dated 28.03.2025**

Question: What is the Classification of goods, when imported as 'Personal Import'?

Answer: All personal imports shall be classified under heading (CTH) - 9804 of Customs Tariff Act, 1975 whether imported through Post.

Queston: What is the value limit of goods imported as 'personal imports' by post that are exempt from Custom Duties?

Answer: All goods imported as 'personal imports', whose CIF (Cost, Insurance and Freight) value is not more than Rs.1000/- (Rupees One Thousand Only) per consignment, are exempted from Import duty in terms of **Sr. No. 610 of Notification No. 50/2017-Customs dated 30.06.2017.**

Question: What should a consignee do if they feel duty has been assessed in excess importing through Postal mode?

Answer: If the consignee feels that duty has been assessed in excess of actual liability, they may refuse to take delivery of the consignment and submit a request for re-assessment before the Assistant Commissioner of Customs. The parcel will then be returned to the Foreign Post Office (FPO) for re-assessment.

Question: Can reassessment be done after the parcel is already delivered?

Answer: No, once the parcel has been received by the consignee, reassessment is not permissible as it is not feasible to re-assess the delivered parcel.

Question: What is exempt category of import of goods through post when it is 'Personal Import'? or is there any Exemption of duty when goods imported as 'Personal Import'?

Answer: (i) All goods imported as 'personal imports', whose CIF (Cost, Insurance and Freight) value is not more than Rs.1000/- (Rupees One Thousand Only) per consignment, are exempted from Import duty [**Reference -Sr. No. 610 of Customs Notification No. 50/2017-Customs dated 30.06.2017**].

(ii) Lifesaving drugs/medicines for personal use, supplied free of cost by overseas supplier are exempted from Import duty (**Reference - Sr. No. 607A of Customs Notification No. 50/2017-Customs dated 30.06.2017**) subject to the importer fulfils condition at **Sr. No. 16 or 104 of Customs Notification No. 50/2017-Customs dated 30.06.2017.**

(iii) Any goods other than above two categories are subjected to Import duty as applicable.

Question: Why did I received a notice/letter from the customs department in respect of my import shipment pending clearance?

Answer: You may have received a notice because Customs requires additional information, documents, or clarification to process or assess your import shipment to ensure compliance with import regulations and to verify the nature, value, classification, or origin of the goods. The importer is advised to provide the necessary clarifications and documents in order to enable proper & quick assessment/clearance by the customs.

Question: What are the fees/charges for clearance of postal shipments?

Answer: The charges include payment of applicable duty payable to customs department, applicable handling fees and service charges payable to the postal department. **Postal delivery charges are applied at the time of delivery—INR 100 for parcels and INR 30 for packets**. These charges are collected along with the Import Duty.

Question: What documents are required for KYC submission?

From Individual	From Company
Aadhar/PAN/Voter ID/Passport containing name and address of the individual	1. GST Certificate 2. Import Export Certificate 3. AD Code

Question: What could be the possible reasons for delay in delivery of import shipments?

Answer: The Import shipments via postal mode in India are produced by the postal authorities to the Customs. If the goods are found in order as per law during assessment/examination, clearance order is given to the shipment. The said shipment is then handed over to the respective postal authorities for delivery to the receiver of the goods. During assessment/examination, Customs may require additional information, documents, or clarification in respect of valuation, product classification, prohibition or restrictions, payment and regulatory issues, etc to process the import shipment. The importer is advised to provide the necessary clarifications and documents in order to enable timely assessment/clearance by the customs. After clearance by the Customs, the shipment may be delayed due to the operational and logistical reasons faced by the postal authorities like inaccurate address, transit issues, inefficiency in local distribution networks, carrier capacity constraints, etc.

Question: Who is responsible for damage to Postal shipments?

Answer: The Postal authorities being Custodians of the import parcels through Postal mode are responsible for the safety, security, and handling and repacking of the contents of the consignments. Therefore, the claim for compensation on account of shortage, pilferage, improper handling, damage or defective packing lies with the postal department.

Question: What is the minimum amount of IGST refund admissible for exporting IGST Goods?

Answer: As per Section 54(14) of the CGST Act, 2017, no refund shall be paid to an applicant if the amount is less than 1,000 ₹ . This condition applies to all types of GST refunds, including IGST refund on exports of goods or services.

Example: • Refund claim of 950 ₹ → Not admissible.

• Refund claim of 1,000 or more ₹ → Admissible

Question: Suppose, I have a query/grievance related to my postal shipment. How can it be resolved?

Answer: For queries related to any postal shipment, the Foreign Post Office may be contacted. For queries regarding pilferage, shortage, improper handling, damage or defective packing the Postal Department should be contacted. For queries regarding Customs clearance the Postal Appraising Section, Bengaluru should be contacted. In the event of any difficulty or clarification required at the Foreign Post Office (FPO), Bengaluru, related to customs clearance, stakeholders may submit grievance/query at the email pad-citycusblr@gov.in or fgnpobg.ka@indiapost.gov.in respectively.

Question: Where is Postal Appraising Department, FPO, Bengaluru Customs Zone located?

Answer: The Postal Appraising Department, FPO, Bengaluru Customs Zone located at **Chamarajpet Foreign Post Office, 5th Main, 4th Cross, Behind Uma Theatre, Chamarajpet, Bengaluru – 560018.**