THE POSTAL IMPORTS REGULATIONS, 2025

Notification No. 18/2025-Customs (N.T.) dated 28th March, 2025 – E-BOOK

(AS CORRECTED BY CORRIGENDUM DATED 2ND APRIL, 2025)

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The Postal Imports Regulations, 2025 (Notification No. 18/2025-Customs (N.T.) dated 28th March, 2025, as corrected by the Corrigendum dated 2nd April, 2025) are reproduced in this e-book exactly as in the final consolidated text. Only the front pages, index, navigation links and page layout have been added; the text of the Regulations, Forms and footnotes is unchanged.

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HOW TO READ THE AMENDMENTS

Amended text shaded light yellow in the Regulations marks wording changed by an amending notification (shown in square brackets, with the footnote number at the start of the bracket).

A superscript footnote number gives the amending notification and the effect of the change. Footnotes beginning "Editorial note" are the compiler's own notes and not part of the Regulations.

Provisions that carry footnotes are marked ✎ n in the Index and listed in the finder below.

NAVIGATION TIPS

Click any line of the Index to jump to that Regulation or Form.

Click the small ▲ next to a heading, or "▲ Go to INDEX" in the footer, to return to the Index.

In Word, press Ctrl+A then F9 to refresh page numbers in the Index after any edit.

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Footnote details (amending notification, provision and effect of the change, or the compiler's editorial note) are at the foot of each page.

POSTAL IMPORTS REGULATIONS, 2025

(Notification No. 18/2025-Customs (N.T.), dated 28th March, 2025 — S.O. 1516(E))

As corrected by Corrigendum dated 2nd April, 2025 — consolidated reader's copy (English text)

How to read this copy

Text affected by a later instrument is shown in square brackets on a light background, [like this]. The footnote number is placed at the beginning of the bracket and the footnote gives the instrument, the words changed and the effect. Footnotes beginning "Editorial note" are the compiler's own notes; they are not part of the Regulations.

Sources. The text is taken from the two Gazette copies downloaded from official Gazette website: the principal notification of 28th March, 2025 and the Corrigendum of 2nd April, 2025 published on 3rd April, 2025. The only change is the Corrigendum to regulation 1(2), which is a correction of the published text and not an amendment; it is shown in the same bracket style for easy identification. The Hindi text has been ignored. The forms are reproduced with their column headings and groupings; blank rows and the exact layout of the Gazette tables are not reproduced.

Commencement. Under regulation 1(2) the Regulations come into force from a date to be notified. No notification appointing that date has been issued. These Regulations are not yet in force.

This compilation is an aid to reading and is not an authentic text. For any legal use, refer to the Gazette notifications.

Instruments incorporated

S. No.	Instrument	Date	Provision affected
1	Notification No. 18/2025-Customs (N.T.) [S.O. 1516(E)] — Postal Imports Regulations, 2025	28.03.2025	Principal regulations: regulations 1 to 11, Form-I and Form-II
2	Corrigendum [S.O. 1607(E)], published 03.04.2025	02.04.2025	Regulation 1(2), commencement

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 28th March, 2025

No. 18/2025 - Customs (N.T.)

S.O. 1516(E).—In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

1. Short title and commencement.– ▲

(1) These regulations may be called the Postal Imports Regulations, 2025.

(2) [1][They shall come into force with effect from the date to be notified.][2]

2. Application.- ▲

(1) These Regulations shall apply to assessment and clearance of goods imported through Foreign Post Offices notified under clause (e) of sub section (1) of section 7 of the Customs Act, 1962.

(2) These regulations shall not apply to:-

(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.

3. Definitions : – ▲

(1) In these regulations, unless the context otherwise requires,-

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1 Words to be read as shown by Corrigendum dated 02.04.2025 [S.O. 1607(E)], F. No. 456/02/2025-Cus.V, Gazette of India, Extraordinary, Part II, Section 3(ii), No. 1588, dated 03.04.2025. The Corrigendum directs that in Notification No. 18/2025-Customs (N.T.), dated 28.03.2025 [S.O. 1516(E)], Gazette of India, Extraordinary, Part II, Section 3(ii), No. 1498, dated 28.03.2025, "on page 1, in line 13, for the words 'from the date of their publication in the Official Gazette', the words 'They shall come into force with effect from the date to be notified.' shall be read".

Effect: the regulations do not come into force on publication (28.03.2025) but on a date to be notified separately. Editorial note: page 1, line 13 of the Gazette copy is the Hindi text of regulation 1(2), which read that the regulations would apply from the date of publication in the Official Gazette. The English text of regulation 1(2), on page 8 of the Gazette copy supplied, already reads as shown here.

2 Editorial note: the Corrigendum describes the principal notification as "Notification No. 18/2025- (N.T.)" published under "G.S.R. 1516(E)". The principal notification is numbered No. 18/2025 - Customs (N.T.) and was published as S.O. 1516(E).

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "Authorised agent" means a person authorised by an importer who has a valid license under the Customs Brokers Licensing Regulations, 2018 and includes an employee of the Customs broker who has been issued a photo identity card in Form G of the said regulations;

(c) "Electronic Advance Data" means the pre-arrival electronic information specified in Article 8 of the Universal Postal Convention related to postal goods which is made available by the Postal Authority to the Customs Automated System;

(d) "Foreign Post Office" means a Foreign Post Office notified under clause (e) of sub section (1) of section 7 of the Act for clearance of imported goods;

(e) "Postal Authority" means respective authorities responsible for managing postal services working under the Department of Posts, Ministry of Communications, Government of India;

(f) "Form CN 22", "Form CN 23" and "Form CP 72" mean the Forms of Customs Declarations specified by the Universal Postal Union in the Convention Manual;

(g) "Non-Personal Imported goods" means goods imported through a Foreign Post Office other than Personal Imported goods;

(h) "Personal Imported goods" means goods imported through a Foreign Post Office which are meant for personal use or consumption, are not connected with trade, manufacture or agriculture and are not intended for furtherance of business;

(i) "Form" means the Forms annexed to these regulations;

(j) Any reference to the Commissioner of Customs in these regulations shall include a reference to the Principal Commissioner of Customs for the purpose of these regulations.

(2) The words used and not defined in these regulations but defined in the Act, shall have the same meanings respectively as assigned to them in the Act.

4. Entry to be made, list of goods to be presented and Postal Bill of Import to be filed.- ▲

(1) Form CN 22, Form CN 23 or Form CP 72, as the case may be, affixed to the parcels and containing, *inter alia*, the description of goods, quantity and value thereof, shall be deemed to be an entry for import at the Foreign Post Office from where the goods are to be cleared.

(2) The Postal Authority shall present the list of parcels, containing imported goods, which have arrived at the Foreign Post Office, along with the parcels on which Form CN 22, Form CN 23 or Form CP 72, as the case may be, is affixed, to the proper officer of Customs in Form-I annexed to these regulations, electronically on the Customs Automated System, on the day of arrival of the said parcels.

(3) A Postal Bill of Import in Form-II annexed to these regulations shall be filed by the importer or his authorised agent, electronically on the Customs Automated System, for Non-Personal Imported goods.

5. Inspection, Assessment, Examination and Clearance of goods.- (1) The proper officer of Customs shall subject the goods to scanning and inspection when such goods are presented to him by Postal Authority along with the list of goods referred to in sub-regulation (2) of regulation 4.

(2) The proper officer may select the goods for examination based on the results of scanning, inspection and the information present in Form CN 22, Form CN 23, Form CP 72 or the Postal Bill of Import, as the case may be.

Provided that such selection may also be based on risk evaluation through appropriate selection criteria.

(3) The proper officer of Customs may perform risk-based assessment of the goods, in respect of which the Electronic Advance Data has been made available by the Postal Authority to the Customs Automated System, before the arrival of the goods at the Foreign Post Office.

Provided that in respect of the goods for which the Electronic Advance Data has not been made available, the risk-based assessment may be performed after the goods are presented by the Postal Authority along with the list of goods referred in sub-regulation (2) of regulation 4.

(4) For the purpose of verification, the proper officer of Customs may require the importer, or his authorised agent, to produce any document or information as may be necessary.

(5) Where the proper officer is satisfied that the goods are not prohibited, he may make an order permitting clearance after completion of the customs procedure and such order shall be communicated, electronically, to the Postal Authority, importer or his authorised agent or as the case may be.

(6) No Parcel shall be delivered by Postal Authority except on payment of applicable duties.

Provided that in cases where Postal Bill of Import is also filled, the payments of duty shall be done on the Customs Automated System by the importer or his authorised agent.

6. Disposal and Re-export of goods.- ▲

(1) Postal Authority may request the Customs for re-export or return of the imported goods to the sender in case of undelivered parcels, provided that the goods are not prohibited.

(2) Any imported goods which have not taken clearance or remain undelivered after the expiry of a period of thirty days of its arrival, shall be sold or disposed of by the Postal

Authority, with the permission of the proper officer, after issuing a notice to the declared importer, if any. Any charges payable for storage and holding of such goods shall be payable by the Postal Authority.

7. Retention of records in case of Non-Personal Imported goods.- ▲

In case of Non-Personal Imported goods, the importer or his authorised agent shall retain, for a period of five years from the date of filing of the Postal Bill of Import in Form-II referred to in regulation 4:

(i) a copy of the said Postal Bill of Import;

(ii) all documents which were used or relied upon while filling the said Postal Bill of Import and, where required, shall produce them before the proper officer of Customs in connection with any action or proceedings under the Act or under any other law for the time being in force;

Provided that in cases where proceedings are ongoing, the importer shall retain such documents until such proceedings are concluded.

8. Role and responsibilities of authorised agent.- ▲

(1) Any obligation required to be fulfilled by the importer can also be fulfilled by his authorised agent.

(2) The importer authorising such agent shall be fully responsible for all the operations and transactions performed by such agent on his behalf and shall be liable for payment of any dues owed to the government or penal provisions as applicable under these regulations or the Act or any other law for the time being in force.

(3) Notwithstanding anything contained in sub-regulation (2), the authorised agent shall be governed by the regulations made under sections 146, and 147 of the Act.

9. Obligation of Postal Authority.- ▲

(1) On arrival at the Foreign Post Office from where the goods are to be cleared, the goods shall not be dealt with in any manner except as may be directed by the Commissioner of Customs.

(2) No person shall open, except with the permission of proper officer of Customs, any Receptacle or Bag or Package containing the goods meant to be cleared from that Foreign Post Office.

(3) The Postal Authority shall present all the postal imported parcels, along with the list of such parcels at the Foreign Post Office to the proper officer of Customs, in such manner as to the satisfaction of the said proper officer, for screening, inspection, examination and assessment thereof.

(4) The Postal Authority shall not deliver any goods to the recipient unless an order permitting clearance of the goods has been made by the proper officer of Customs under regulation 5.

(5) In respect of goods for which an order permitting clearance of the goods has been made by the proper officer of Customs under regulation 5, the Postal Authority shall provide information to the proper officer of Customs relating to the delivery of goods, collection of customs duties assessed thereon from the recipients and payment of the customs duties so collected.

(6) Such information shall be provided by the Postal Authority, electronically, by the seventh day of the month succeeding the month in which the orders permitting clearance of the goods were made by the proper officer of Customs.

(7) The Postal Authority shall provide for secure transfer or movement of goods wherever transshipment is required, in terms of existing legal framework.

10. Penalty.- ▲

Without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or any other law for the time being in force, any person who contravenes any of the provisions of these regulations or abets such contravention or fails to comply with any of the provision of these regulations with which it was his duty to comply, shall be liable to a penalty to an extent of the amount specified under clause (ii) of sub-section (2) of section 158 of the Act.

11. Power to Relax.- ▲

If the Commissioner of Customs is satisfied that in relation to the import of goods through a Foreign Post Office, the Postal Authority or consignee or importer or his authorised agent has, reasons beyond their control,[3] failed to comply with any of the provisions of these regulations, he may, for reasons to be recorded in writing, exempt such person from the operation of these regulations.

[F. N. 456/02/2025-Cus.V]
SANJEET KUMAR, Under Secy.

[3] Editorial note: printed in the Gazette as "has, reasons beyond their control, failed to comply"; reproduced as published.

FORMS ▲

Form-I ▲

(see regulation 4 (2))

List of goods which have arrived at the Foreign Post Office

(To be submitted by India Post to the proper officer of Customs on the day of arrival)

Sl. No.	Receptacle ID or Bag No.	Origin country (For Receptacle ID) or Origin OOE (For Bag No.)	Article ID or Item ID	Weight of the Article	Mail Class	EAD Goods or Non-EAD Goods	Date of receipt of goods at the FPO

Form-II ▲

(see regulation 4 (3))

(Postal Bill of Import - For Non-Personal Import goods)

			Importer Details						
Postal Bill of Import No. and Date	Article Id No and Date	Foreign Post Office Code (IN….5)	Name of the Importer	Importer-Exporter Code or PAN	Address of the Importer	State Code	GSTIN	Details of Customs Broker	Customs Broker License No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Consignor or Supplier or Seller details		Origin Details[4]		E-Commerce Particulars	
Name and Address of Seller	Name and Address of Consignor if not same as Seller	Country of Origin	GSTIN of E-commerce Operator	URL (name of Website)	Payment Transaction ID
(11)	(12)	(13)	(14)	(15)	(16)

Invoice Details													
Invoice No and date	Currency Code	Exchange Rate	Invoice Terms (FOB or CIF or Exworks)	Invoice Value	Invoice Value (INR)	Freight (INR)	Insurance (INR)	Commissions (INR)	Loading (INR)	Miscellaneous Charge (INR)	SVB Loading (INR)	Handling charges (INR)	Total Assessable Value (INR)
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)

[4] Editorial note: in the Gazette the column "GSTIN of E-commerce Operator" (14) is printed under the group heading "Origin Details", and only columns (15) and (16) are under "E-Commerce Particulars". The grouping is reproduced as published.

Item wise Details					Customs Duty						Cess or Surcharge		Addl Duty or IGST									
S. No.	Description	Unit	Qty	Assessable Value	CTH	Duty Rate	Exemption Notfn	Sl. No.	Effective rate	Duty Amount	Rate	Amount	CETH or HSN or GST Code	Value for IGST or CE Duty	CE Duty or IGST Rate	Exemption Notfn No.	Effective rate	CE Duty or IGST	Compensation Cess Rate	Exemption Notfn	Effective rate	Compensation Cess	Total Duty
(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)

Total Duty in Words (Rupees……) Rs……..

Declaration:

(Declaration to be signed by the Importer or Authorised agent)

1. I or We declare that the contents of this Bill of Import for goods imported against Postal Article No….. dated …. Are in accordance with the Invoice No….. dated ….. and other documents presented herewith.

2. I or We declare that I or We have not received any other document or information showing a different price, value, quantity or description of the said goods and that if at any time hereafter I or we receive any documents from the importer showing a different state of facts, I or we will immediately make the same known to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

N. B.-Where a declaration in this form is made by the Custom Broker a declaration in the prescribed form shall be furnished by the importers of the goods covered by this Bill of Import.

Signature of Importer or Authorised Agent

DISCLAIMER

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- Though all precautions have been taken to make this document error free, still some errors might have crept into this document. Therefore, users of this document are requested to exercise due caution.
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