

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

DGFT notified updates to the SCOMET (Special Chemicals, Organisms, Materials, Equipment and Technologies) list

On 23rd September 2025, the Directorate General of Foreign Trade (DGFT) issued Notification amending the SCOMET (Special Chemicals, Organisms, Materials, Equipment, and Technologies) list under the Foreign Trade Policy 2023.

The update incorporates changes to India's export control framework in line with international non-proliferation commitments and national security objectives, introducing new entries, amendments, and restructured classifications that exporters must carefully review for compliance.

The revised SCOMET list, notified through the said notification, will come into force 30 days from issuance, i.e., from 23rd October 2025.

Copy of Notification No. 31/2025-26 - DGFT Dated: 23 September 2025

Subject: Notification on Revision of SCOMET List under Appendix-3 of Schedule-II(Export Policy), ITC(HS), 2022 - regarding.

S.O. 4505(E): In exercise of the powers conferred by Section 3 read with Section 5 and Section 14A of the Foreign Trade (Development and Regulation) Act, 1992, and in accordance with Para 1.02 and Para 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby notifies an amendment to Appendix-3 (List of SCOMET Items) of Schedule-II (Export Policy) of ITC(HS) 2022.

2.The revised Appendix-3 (List of SCOMET Items),as annexed,will be uploaded on the DGFT website (<https://dgft.gov.in>) under the heading "Regulatory Updates" and subheading "Import, Export and SCOMET Policy."

3. To allow adequate transition time for industry stakeholders, this Notification shall come into force 30 days from the date of issuance.

Effect of this Notification: The SCOMET List in Appendix-3 of Schedule-II has been updated in line with multilateral export control regimes. The revised SCOMET List shall come into effect 30 days from the date of this Notification.

Impex # 2

Import Policy on certain Articles of Jewellery and Parts under Chapter 71 has been Revised

The Import Policy on HSN 71131141 which relates to "Other Jewellery Studded" and 71131149 - Other Jewellery Other has been revised from "FREE" to "RESTRICTED"

The change is effective immediately and will continue till 31.03.2026.

Copy of Notification No. 34/2025-26- DGFT Dated: 24 September, 2025

Subject: Amendment in import policy of specific ITC (HS) codes under Chapter 71 of Schedule-I(Import Policy) of ITC (HS) 2022.

S.O. 4374(E): 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 2023, as amended from time to time, the Central Government hereby amends the import policy of specific ITC HS codes under Chapter 71 of ITC (HS), 2022, Schedule - I (Import Policy), with immediate effect, till 31.03.2026, as under:

ITC(HS) Code	Description Policy	Existing Import Policy	Revised Import Policy
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.		
711311	- Of precious metal, whether or not plated or clad with precious metal : - Of silver, whether or not plated or clad with other precious metal		
71131141	- Other Jewellery : -- Unstudded	Free	Restricted
71131149	- Other Jewellery: -- Other	Free	Restricted

Effect of the Notification: The Import Policy of ITC (HS) code 71131141 and 71131149 has been amended from "Free" to "Restricted" with immediate effect, till 31.03.2026.

This is issued with the approval of the Minister of Commerce & Industry.

Impex # 3

RoDTEP Scheme is extended till 31.03.2026

DGFT has extended the RoDTEP Scheme, ensuring continued support for exporters across sectors. This move provides much-needed stability and predictability till 31st March 2026.

The benefit under the RoDTEP scheme for both DTA as well as AA/EOUs and SEZ both as per the applicable rates under Appendix 4R and Appendix 4RE will continue till 31.03.2026.

Copy of Notification No: 35/2025 - DGFT Dated: 30 September, 2025

Subject: Extension of RoDTEP Scheme for DTA Units beyond 30.09.2025 and Applicability to DTA/AA/SEZ/EOU Exports till 31.03.2026 - reg.

S.O. 4499(E): In exercise of the powers conferred under Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, as amended, read with Para 1.02 of the Foreign Trade Policy (FTP) 2023, the Central Government hereby notifies the extension of the Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme beyond 30.09.2025. Accordingly, the RoDTEP Scheme shall remain in force and be applicable to exports made from Domestic Tariff Area (DTA) units, Advance Authorisation (AA) holders, Special Economic Zone (SEZ) units, and Export Oriented Units (EOUs) up to 31.03.2026.

2. The existing RoDTEP rates, as notified, shall continue to apply for all export items. The operation of the scheme shall, however, remain subject to the budgetary framework provided under Para 4.54 of FTP 2023, so that the remissions during the financial year are managed within the approved allocation.

3. The list of eligible export items, along with the applicable rates, and per-unit value caps wherever applicable, is available in Appendix 4R (for DTA units) and Appendix 4RE (for AA/SEZ/EOU units) at the DGFT website (dgft.gov.in) under the link: "Regulations> RoDTEP". Effect of this Notification: The RoDTEP Scheme stands extended and shall be applicable for eligible exports from DTA, AA, SEZ, and EOU units up to 31.03.2026.

Impex # 4

Syncing of ITC(HS) 2022 with Finance Act 2025

DGFT has aligned the list of ITC(HS) codes and its related policy conditions by inserting / deleting / amending / splitting/ merging the ITC(HS) 2022 Schedule I (Import Policy) in sync with the Finance Act 2025

Refer to the Updated ITC(HS) Import Policy or Annexure I of the said Notification.

Annexure II of the said notification as updated Section Notes, Chapter Note and other details in Sync with the Finance Act 2025.

Copy of Notification No.44/2025-26- DGFT Dated: 15th October, 2025

Subject: Syncing of ITC (HS), 2022- Schedule-1 (Import Policy) with Finance Act 2025 (No. 07 of 2025) dated 29.03.2025 -reg.

S.O. (E): In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (as amended from time to time) read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2023, the Central Government hereby amends 'ITC (HS) 2022, Schedule-I (Import Policy)' in sync with the Finance Act 2025 (No.07 of 2025) dated 29.03.2025.

2.The List of ITC(HS) Codes and related Policy Conditions inserted/deleted/amended/split/merged under ITC(HS) 2022, Schedule-I (Import Policy) in sync with the Finance Act, 2025 and is annexed herewith (Annexure-I).

3. The amendments in the Section Notes, Chapter-wise Main Notes, Supplementary Notes, Chapter heading, sub-headings and description of ITC (HS) codes in sync with the Finance Act, 2025 are annexed herewith (Annexure-II).

4. The updated ITC (HS) 2022 Schedule-1 (Import Policy) shall be available on the website of DGFT (<https://dgft.gov.in>).
Effect of this Notification: ITC (HS) 2022, Schedule-I (Import Policy) is amended in sync with the Finance Act. 2025.

This shall come into force with immediate effect.

Impex # 5

Extension of filing of Annual RoDTEP Return (for 2023-24)

Exporters who have claimed Rs. 1 Crore or More of RoDTEP in FY 2023-24 are required to file the Annual RoDTEP Return.

The date of Annual return was upto 30.06.2025 and with compensation fees of Rs. 10,000 it was 30.09.2025.

The date with compensation fees extended from 30.09.2025 to 30.11.2025

Exporters, who are required to file the annual return, must do so at the earliest.

Copy of Public Notices No. 24/2025-26- DGFT Dated: 3rd October, 2025

Subject: - Extension of filing Annual RoDTEp Returns _reg.

F.No.01/61/180/166/AM24/PC-3. -In exercise of the powers conferred under paragraph 1.03 &2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the last date of filing Annual RoDTEp Returns for Financial Year 2023-24 with composition fee of Rs 10,000 is extended till 30.11.2025

Effect of this Public Notice: The date for filing of Annual RoDTEp Return (ARR) has been extended from 30.09.2025 to 30.11.2025 in the interest of export promotion and ease of doing business.

Impex # 6

India-EFTA TEPA Kicks Off Oct 1

The India-European Free Trade Association Trade and Economic Partnership Agreement (India-EFTA TEPA) taking effect on October 1, 2025, exporters can now obtain electronic Certificates of Origin (eCOO) via the Trade Connect platform

Exports to Iceland, Liechtenstein, Norway, and Switzerland can apply for Preferential Certificates of Origin (CoOs) through Trade Connect.

The FTA Agreement provides 2 methods for issuance of COO

a. Self-Declaration (by exporters with valid DSC linked to IEC).

b. Authorised Agency Issuance (via notified issuing agencies).

Subject: Electronic filing and Issuance of Preferential Certificate of Origin (CoO) under India-European Free Trade Association Trade and Economic Partnership Agreement (India-EFTA TPA) with effect from October 01, 2025 - regarding.

It is informed that upon coming into force of India- European Free Trade Association Trade and Economic Partnership Agreement (India-EFTA TEPA) on October 01, 2025, Preferential Certificates of Origin for exports to Iceland, Liechtenstein, Norway and Switzerland under the above said agreement will be rolled out on Trade Connect ePlatform (www.trade.gov.in) which serves as the unified digital platform for application and issuance of all electronic Certificates of Origin (eCOO) for Indian exports.

2. As per the agreed terms of the India-EFTA TEPA, eCOO will be available via the "Certificate of Origin" service on Trade Connect ePlatform for issuance on the basis of: (i) self-declaration, as well as (ii) by an authorised agency.
3. The following key points may be noted regarding the issuance of Preferential eCOO for India-EFTA TEPA on self-declaration basis:
 - i. Digital Signature (DSC) is a mandatory requirement for generation of Self-Declaration based eCOO. Only those users (referred to as applicant in this section) whose profiles are linked with the IEC with a valid DSC will be able to complete this process.
 - ii. Uploading of scanned copy of ink signed signatures of the applicant is also a mandatory requirement for generation of Self-Declaration based eCOO. The option to upload the same will be available during the generation stage of the self-declaration based eCOO.
 - iii. The applicant may proceed with the application for self-declaration based eCOO by selecting Agreement name as "India EFTA TEPA (Self-Declaration)".
 - iv. All necessary details may be filled as per the application form available, and the application may be submitted using Digital Signature (DSC) or Aadhar authentication without payment of any fee.
 - v. During the application, applicant will also select the necessary branch address as available in the corresponding IEC details. Based on the branch selected, mapping of the jurisdiction Regional Authority of DGFT or the jurisdictional SEZ will be automatically fetched and registered in the application. The concerned authority mapped will undertake verification activity in case of concerns raised by the partner countries as per the agreement.
 - vi. Once submitted, the application appears with file status as "Auto Approved Pending Issuance".
 - vii. The applicant may then proceed by clicking on "Generate Self-Declared CoO" against the submitted application. The system will also prompt for uploading scanned copy of signature of the applicant (if not already uploaded during a previous application of the same type) which needs to be saved.
 - viii. With the mandatory use of the linked DSC of the applicant, the Self-Declaration based eCOO may then be generated.
 - ix. Self-Declaration based eCOO will be generated in two copies, both with QR code and digital signature, that can be downloaded and utilised by the applicant: "Electronic Copy" with scanned signature in the place available for signature. "Physical Copy" with blank space for the applicant to physically sign after printing the certificate.

- x The above copies maybe submitted to recipient EFTA country as required by the concerned authorities.
4. The following key points may be noted regarding the issuance of Preferential eCOO for India-EFTA TEPA by authorised agency:
 - i. The applicant may proceed with the application by selecting the agreement name as "India EFTA TEPA (Agency Issued)"
 - ii. The list of authorised agencies as per the terms of the agreement and duly notified will be available for selection by applicants.
 - iii. On submission of the completed application and approval by the authorised agency, an "Electronic Copy" of the eCOO with QR code and digital signature will be generated by the system.
 - iv. The "Electronic Copy" shall bear the image of the signature of the issuing officer as well as the stamp of the issuing agency which can be downloaded and utilised by the applicant.
 5. The following common guidelines are to be followed by all IEC holders and associated users/applicants:
 - i. Existing user credentials for DGFT website (dgft.gov.in) may be used for login on Trade Connect ePlatform (www.trade.gov.in) without creation of new login credentials.
 - ii. Additional user accounts for the same IEC, if necessary, maybe created and linked using DSC on dgft.gov.in and the credentials can be used on Trade Connect ePlatform for login including for filing/generating eCOO.
 - iii. The types of digital signatures accepted in the DGFT common digital ecosystem and the process of linking DSC to IEC can be perused at dgft.gov.in by navigating to the "Learn" tab, selecting "Application Help and FAQs" (<https://www.dgft.gov.in/CP/?opt=application-help>), and going through the help documents and videos under "IEC Profile Management" section.
 - iv. All users may ensure that their name in the DGFT/Trade Connect user profile matches completely with the name in the Digital Signature (DSC).
 - v. All IEC holders may ensure that that updated details related to the IEC are available in the DGFT system in order that the correct details are available for selection during application for eCOO.
 6. The authenticity of any eCoO issued from Trade Connect ePlatform may be verified by scanning the QR code on the certificate or by navigating to "Verify certificate" option under the Certificate of Origin service on Trade Connect ePlatform and keying in the certificate number.
 7. Support Channels: Exporters and stakeholders are encouraged to reach out to the Certificate of Origin (CoO) Helpdesk for assistance with any queries, suggestions, or feedback. Support is available through the following channels:
 - i. Ticketing system is available under the option "Log a ticket" under the Certificate of Origin service of Trade Connect ePlatform.
 - ii. Toll-Free Assistance maybe availed on the following phone numbers: 011-23061495 / 011-23061499.
 - iii. Email inquiries may be sent to coo-dgft@gov.in.

This notice is issued with the approval of competent authority.

Bank account registration is required for IGST refund /drawback purpose and the option is available in ICEGATE portal for applying registration of incentive bank account for every port, where exporter intends to transact.

In order to further streamline the process, it has been decided that the system will automatically approve requests for registration of the same incentive bank account and IFSC code for an Importer Exporter Code (IEC) at different customs locations, provided that the same combination has already been approved at any one customs location.

The existing workflow of submission of requests shall remain unchanged. However, in the above-mentioned cases, the approval will be granted directly by the system, and such requests will not be routed to the Port officer for manual approval.

Copy of Circular No 24/2025-Customs (Central Board of Indirect Taxes and Customs)

Subject : Auto-approval of Incentive Bank Account and IFSC Code Registration requests across all customs locations - reg.

Reference is invited to instruction No 25/2023-Customs dated 28.07.2023 which stipulates list of documentary requirement and timeline for approval of AD code and IFSC registration for incentive bank account at the port. It is stated that, with respect to bank account registration for IGST refund /drawback purpose option is available in ICEGATE portal for applying registration of incentive bank account for every port, where exporter intends to transact. Vide the said instruction it directed to put in place a suitable mechanism the application for AD Code/bank account registration dealt on same day when made before 2 PM. In other cases, the application should be disposed before 2PM on next working day.

2. The Board has examined the IFSC code approval requests at different ports in consultation with the Directorate General of Systems. In order to further streamline the process, it has been decided that the system will automatically approve requests for registration of the same incentive bank account and IFSC code for an Importer Exporter Code (IEC) at different customs locations, provided that the same combination has already been approved at any one customs location.
3. The existing workflow of submission of requests shall remain unchanged. However, in the above-mentioned cases, the approval will be granted directly by the system, and such requests will not be routed to the Port officer for manual approval. Once approved by the system, the request will continue to flow to PFMS (Public Financial Management System) for validation, as per the existing process.
4. This initiative is expected to further improve the efficiency of customs procedures and better Customs experience for the trade.
5. Any difficulties or issues faced in this regard may be brought to the notice of the Board for necessary redressal.

On October 1, 2025, the Reserve Bank of India (RBI) issued a fresh circular (A.P. DIR Series Circular No. 12 / 2025-26) simplifying the process for Export Data Processing and Monitoring System (EDPMS) and Import Data Processing and Monitoring System (IDPMS) entries, especially for small-value transactions.

Entries valued at ₹10 lakh or below (per bill/entry) can now be closed based on a declaration from the exporter (confirming realization) or importer (confirming payment).

This applies even to outstanding entries.

Exporters and importers can submit quarterly consolidated declarations (covering multiple bills together) to close bulk entries under EDPMS/IDPMS.

Authorised Dealer (AD) Banks are directed to review their charges for handling these small-value transactions in line with the relaxed norms.

Importantly, no penal charges are to be levied for delays in following regulatory guidelines.

The Master Directions - Export of Goods & Services has also been suitably amended to add new para C.31.

Copy of RBI/2025-26/89 A.P. (DIR Series) Circular No.12 October 01, 2025

Export Data Processing and Monitoring System (EDPMS) & Import Data Processing and Monitoring System (IDPMS) - reconciliation of export /import entries - Review of Guidelines

Attention of Authorised Dealer Category - I banks (AD banks) is invited to the instructions in the Master Direction - Export of Goods & Services and Master Direction - Import of Goods & Services, related to processing of bills in EDPMS and IDPMS respectively.

2. To facilitate timely closure of entries in EDPMS & IDPMS, and to reduce compliance burden on small exporters and importers, the following directions are being issued.
3. Notwithstanding anything contained in the aforesaid master directions, AD banks shall adopt the following procedure while closing entries (including outstanding entries) in EDPMS & IDPMS of value equivalent to ₹10 lakh per entry/bill or less:
 - a. Such entries shall be reconciled and closed based on a declaration provided by the concerned exporter that the amount has been realised or by the importer that the amount has been paid.
 - b. Any reduction in declared value or invoice value of the shipping bills/bills of entry shall also be accepted, based on the declaration by the concerned exporter or importer.
 - c. The declarations referred above may also be received on a quarterly basis from the exporters and importers in a consolidated manner (by combining several bills in one declaration) for bulk reconciliation and closing of EDPMS/IDPMS entries.
4. Accordingly, AD banks shall also review the charges levied for handling these small-value export and import transactions, keeping in view the revised procedure/relaxations mentioned above and ensure that the same are commensurate with the services rendered. AD banks shall not levy any penal charges (penalty) for delays in adherence to any regulatory guidelines.
5. The above instructions shall come into force with immediate effect. The Master Direction - Export of Goods & Services and Master Direction - Import of Goods & Services shall accordingly be updated to reflect the above changes.
6. AD banks may bring the contents of this circular to the notice of their constituents concerned.
7. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.