

F. No. 451/11/2025-Cus.V
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Room No. 227-A, North Block, New Delhi-110001

Dated: 27 August 2025

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/Customs (Preventive)/Customs & Central Taxes.

All Principal Commissioners/Commissioners of Customs /Customs (Preventive).

All Pr. Director General/Director Generals under CBIC.

Madam/Sir

Subject: Instruction with respect to duties on gifts and personal imports through Courier and Postal mode- regarding

The Board is in receipt of various grievances from the citizens and the trade concerning issues related to imports and exports through Courier and Postal modes. It is submitted that a significant proportion of the grievances received, pertain to the duty structure applicable on gifts and personal imports, as well as the Know Your Customer (KYC) norms to be followed for such imports & exports.

2. Although the Customs rules and regulations governing these areas are clearly laid out through various notifications, circulars, and instructions, the persistent nature of these grievances indicates a lack of awareness and understanding amongst trade as well as general public. Many importers/exporters continue to face confusion or ignorance regarding the applicable duty structure, KYC documentation requirements, and related procedures.

3. In order to enhance transparency and bring greater clarity for the trade as well as general public, Customs Zones may prepare and publish an FAQ-format document, to be displayed prominently on their Zonal/Commissionerate websites. This publication must comprehensively address the following aspects:

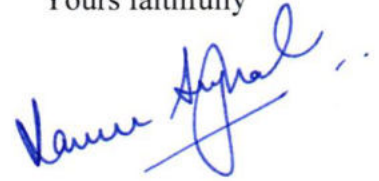
- a. Duty structure on gifts and personal imports with demo duty calculation.
- b. KYC norms applicable for imports and exports through Courier and Postal modes.
- c. Applicable fees and charges.
- d. Grievance redressal mechanism.
- e. Any other relevant procedural information to assist citizens.

4. Further, it is to convey that proper record and accounting of such grievances should be done and be regularly monitored.

5. Wide publicity may be given to the FAQs amongst the general public & trade bodies.
6. Difficulty, if any, in the implementation of this instruction may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully



(Varun Singhal)
OSD (Customs-V)