

Circular No. 35 /2026-Customs

F. No. 456/02/2025-Cus.V
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Room No. 16049, Kartavya Bhawan-I, New Delhi-110001

Dated: 6th August, 2026

To,

All the Pr. Chief Commissioners/Chief Commissioners of Customs/Customs
(Preventive)

All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax

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

All Principal Director Generals/Director Generals under CBIC.

Madam/Sir,

Subject: Standard Operating Procedure (SOP) for clearance of imported goods through Foreign Post Offices under the Postal Import Regulations, 2025 – reg.

In order to facilitate Customs clearance of postal imports through a technology-driven and risk-based system, CBIC has developed the FPO Import Application for processing personal postal imports in accordance with the framework envisaged under Postal Import Regulations 2025 issued vide Notification No. 18/2025 - Customs (N.T.) dated 28th March 2025. The objective is to provide a uniform regulatory and procedural framework for assessment and clearance of imported goods through Foreign Post Offices (FPOs).

2. The FPO Import Application for personal imported goods, which constitute the predominant share of postal imports handled through FPOs has been deployed and is presently operational at Bengaluru, Kochi, Mumbai FPO, APSO Mumbai, Kolkata, Ahmedabad, Chennai and Delhi. The FPO Import application has also been integrated with the Risk Management System (RMS), enabling automated risk assessment and system-based facilitation of postal import articles.

3. It has also been observed that jurisdictional field formations have issued Public

notices/SOPs to facilitate Customs clearance at their respective FPOs. While such instructions address location-specific operational requirements, there is a need to ensure uniformity in Customs procedures across all FPOs.

4. In view of the above, the following procedure is prescribed for processing of personal imported goods at FPOs;

4.1. Receipt and Presentation of Personal Postal Articles

The Postal Authority shall electronically present the list of imported postal articles along with the postal articles, to the proper officer on the day of arrival at the Foreign Post Office. At present, the requisite information is provided electronically by Postal Authority which is received by FPO Import application under "Article Arrival Info" tab. On receipt of these details, the proper officer shall ensure that the postal articles are taken up for screening, inspection and further Customs processing without undue delay.

4.2. Customs Assessment and Examination

(i) Wherever Electronic Advance Data (EAD) is available, the proper officer shall undertake assessment of imported postal articles in a risk-based manner based on RMS instructions, prior to the arrival of the postal articles. In other cases, assessment shall be undertaken after presentation of the postal articles by the Postal Authority.

(ii) RMS selects postal articles for assessment and/or examination based on risk parameters, taking into account the declaration data accompanying the postal articles. Physical examination shall be restricted to consignments selected by RMS or otherwise identified on the basis of intelligence, regulatory requirements or discrepancies noticed during processing. However, in case of RMS facilitated articles, specific reason(s) for physical examination have to be mentioned in the scan report column provided in the FPO Import Application.

(iii) Where the proper officer considers that additional information or supporting documents are required for assessment, a Document Call Letter (D-Call Letter) shall be issued electronically through the FPO Import Application. The D-Call Letter shall be communicated to the importer or authorised agent through the registered e-mail address available in the system. In cases where electronic communication is not feasible or remains undelivered, the D-Call Letter may also be issued through the manual mode.

(iii) The D-Call Letter should clearly specify the information or documents required

for assessment. Queries should be specific, relevant and, as far as practicable, consolidated into a single communication. Repeated or piecemeal requisition of documents should ordinarily be avoided.

(iv) On receipt of the required documents or clarification, the proper officer shall examine the same and finalise the assessment expeditiously. Responses received may be processed and appropriately recorded in the system.

(v) Where no response is received within 30 days of the date of receipt of the D-call letter, or the information furnished is inadequate for assessment, the proper officer may proceed to assess the goods on the basis of the declaration and other information available on record, in accordance with the provisions of the Customs Act, 1962.

(vi) Field formations shall periodically monitor the pendency of assessments to ensure timely clearance of postal articles and to minimise delays.

4.3 Clearance of Personal Postal Articles

Upon completion of assessment and other Customs formalities, the proper officer shall issue an order permitting clearance of the imported postal article through FPO Import Application. The clearance order shall be communicated electronically to the Postal Authority. In case of non-EAD articles, the proper officer may issue the clearance order manually until electronic processing is enabled for such articles in FPO Import Application. The Postal Authority shall ensure that no postal article is delivered unless such clearance order has been issued and the applicable Customs duty has been paid or realised in accordance with the prescribed procedure.

5. Processing of non-personal/commercial imported goods shall continue to be governed by the existing procedure prescribed under Circular No. 14/2018-Customs dated 04.06.2018.

6. Difficulties, if any, may be brought to the notice of the Board.

Digitally signed by
Anand Poonia
Date: 06-08-2026
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Yours faithfully,

(Anand Poonia)

Deputy Commissioner (Customs-V)