

Instruction No - 19/2026 Customs

**F. No. 450/25/2013-Cus IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs**

Hall No. 16049, Kartavya Bhawan 1,

New Delhi Dated 05.10. 2026

To

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

All Principal Chief Commissioners/Chief Commissioners of CGST & Customs

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

All Principal Commissioners/Commissioners of CGST & Customs

All Pr. Director General/Director Generals under CBIC

Subject: Authentication and forwarding of Export Declaration Forms (EDFs) at Non-EDI Customs locations – reg.

Madam/Sir,

Kind attention is invited to the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026, which come into effect from 01.10.2026.

2. Under the said Regulations, an exporter is required to furnish an Export Declaration Form (EDF) to the specified authority for authentication. The Commissioner of Customs in the Domestic Tariff Area (DTA) is one of the specified authorities for this purpose. Further, in terms of Regulation 3(1) of the said regulations, an exporter of goods shall furnish to the specified authority, a declaration in the Export Declaration Form (EDF) specifying the amount representing the full export value of goods, at the time of export. Further, an EDF in respect of goods exported through an Electronic Data Interchange (EDI) port shall be deemed to have been submitted as part of the Shipping Bill. In the case of export of goods through a Non-EDI port, Regulation 3(3) provides that the duly authenticated EDF is required to be forwarded by the specified authority to the respective Authorised Dealer (AD).

3. Accordingly, the concerned Commissioners of Customs shall ensure EDFs are transmitted to the respective Authorised Dealer. In respect of Non-EDI Customs locations it should be noted that,-

i. physical EDFs furnished by exporters are received and duly authenticated by the specified authority, as prescribed under the applicable Regulations;

ii. the authenticated EDF is thereafter forwarded to the respective Authorised Dealer mentioned in the EDF;

iii. as far as practicable, the authenticated EDF should be transmitted electronically from a single official Government e-mail address of the specified authority to the concerned Authorised Dealer, in order to minimise the risk of misuse or submission of forged documents; and

iv. suitable internal arrangements may be put in place for maintaining a record of the EDFs authenticated and forwarded to the Authorised Dealers.

4. The concerned Commissioners of Customs shall identify the Non-EDI Customs locations under their jurisdiction and ensure that the above mechanism is operational with effect from 01.10.2026, i.e. the date from which the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026 come into force.
5. RBI has also informed that it is arranging a single nodal point of Authorised Dealers for receiving authenticated EDFs. Details of the said nodal point, once communicated by RBI, may accordingly be circulated to the concerned formations for necessary action.
6. The above directions may be brought to the notice of all concerned officers at the Non-EDI Customs locations under your jurisdiction for strict compliance.
7. The difficulties, if any, may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,



(Indrajit Panda)

Under Secretary (Cus IV)
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