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Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi

Public Notice No. 25 /2026-27
New Delhi, Dated: 5th August 2026

Subject: Operationalisation of the Inventory-based Cross-border E-Commerce Facilitation Framework under the Handbook of Procedures, 2023 -regarding

In exercise of powers conferred under Paragraph 1.03 and Paragraph 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade inserts procedures for operationalisation of the Inventory-Based Cross-Border E-Commerce Facilitation Framework under Chapter 9 of the Handbook of Procedures and introduces Aayaat Niryaat Form (ANF) 9A for registration of Exporters-on-Record, with immediate effect, as follows:

1. INVENTORY-BASED CROSS-BORDER E-COMMERCE FACILITATION FRAMEWORK

9.03 Registration, Inventory Management, and Operational Obligations of the Exporter-on-Record

i. An application for registration as an Exporter-on-Record shall be made in the form and manner prescribed in Aayaat Niryaat Form (ANF) 9A, along with the documents specified therein.

ii. The Exporter-on-Record shall intimate DGFT of any change in the particulars furnished at the time of registration, within 30 days from the date of such change, in a revised ANF-9A. Upon receipt of such intimation, DGFT may examine whether the Exporter-on-Record continues to satisfy the eligibility conditions prescribed under the Framework and may confirm, modify, suspend or cancel the registration, as may be appropriate.

iii. The digital repository maintained as per Para 9.16 of the Foreign Trade Policy shall:

a. be accessible to DGFT and such other authorities as may be authorised under applicable law from time to time, and shall remain operational regardless of the multiplicity of locations at which Export Inventory is held; and

b. link procurement records, GST invoices and export documents of the Exporter-on-Record to the records of each Seller-on-Record.

iv. The Exporter-on-Record shall ensure that goods held in Export Inventory match the descriptions, specifications, and quality parameters as declared by the Seller-on-Record.

v. The Exporter-on-Record shall be solely responsible for ensuring that goods held in the Export Inventory, prior to export, comply with all applicable laws, regulations, and requirements of the destination country, including:

a. testing, inspection, certification, accreditation, registration, licensing, approvals, and conformity assessments; and

b. labelling, packaging, marking, product information, safety warnings, and any other product presentation or market access requirements.

vi. The administrative charge referred to in Para 9.17(iv) of the FTP shall not exceed 10% of the gross amount of Export Rebates and Refunds.

vii. Seller-attributable Export Benefits shall be disbursed to the Seller-on-Record within 30 days of receipt of Export Rebates and Refunds by the Exporter-on-Record.

viii. The process and modalities for claiming Export Rebates and Refunds may be reviewed by DGFT during the pilot phase.

9.04 Rights and Visibility of Seller-on-Record

i. Exporter-on-Record shall provide each Seller-on-Record with access to consolidated digital records of Export Inventory management and segregation pertaining to goods supplied by that Seller-on-Record to the Exporter-on-Record.

ii. The digital records made accessible to the Seller-on-Record under this paragraph shall include, as a minimum, the following information pertaining to the goods supplied by that Seller-on-Record:

a. final sale price to the buyer outside India;
b. order status;
c. shipment tracking details and destination country.

iii. The Exporter-on-Record shall ensure that the identity of the manufacturer or brand owner of the goods, and where the Seller-on-Record is different from the manufacturer or brand owner, the identity of the Seller-on-Record, is appropriately disclosed to the buyer through the product listing or such other means as may be applicable.

9.05 Reverse Logistics and Returned Consignments

i. The Exporter-on-Record shall return the goods received from the Seller-on-Record that fail to meet the required descriptions, specifications, or quality parameters, within 7 days of acceptance or deemed acceptance of those goods by the Exporter-on-Record.

ii. Returned or rejected consignments received from buyers outside India shall be re-exported, returned to the Seller-on-Record, or disposed of by destruction or such other means as may be agreed, not later than 30 days from the date of receipt of such consignment in India.

iii. Terms governing the handling of such goods, including cancellation, return or rejection of the export order, repair, re-export, destruction or disposal of goods, shall be explicitly defined in the agreement between Seller-on-Record and Exporter-on-Record. Such terms shall be fair, transparent, and verifiable.

9.06 Compliance Certification

i. The Exporter-on-Record shall obtain from an independent Chartered Accountant, Cost Accountant, or such other professional as may be specified by DGFT, a certificate confirming compliance with the obligations prescribed under this Framework, including those relating to:

a. maintenance and segregation of Export Inventory;
b. prohibition on domestic diversion of Export Inventory, including in respect of returned or rejected consignments;

c. seller visibility and brand disclosure obligations;

d. payment settlement, including compliance with the payment period and the Export Rebates and Refunds disbursement period;

e. accuracy of Export Rebates and Refunds apportionment calculations; and

f. handling and disposal of returned or rejected consignments.

ii. The Exporter-on-Record shall be required to provide all books of account, records and assistance reasonably required for completion of the certification.

iii. A certificate of compliance shall be furnished by the Exporter-on-Record to DGFT within 90 days from the end of each financial year in respect of that financial year, or at such other intervals as DGFT may prescribe.

iv. The Exporter-on-Record shall maintain and preserve all records relating to operations under this Framework for a period of five years from the end of the financial year in which the Export Inventory concerned is finally exported, re-exported, returned, rejected, destroyed or otherwise disposed of.

v. The obligation to maintain and preserve records shall survive the cancellation, suspension, or voluntary surrender of registration as Exporter-on-Record and shall continue to bind the entity for the full five-year period from the relevant financial year.

9.07 Dispute Resolution

i. Any dispute or grievance between the Exporter-on-Record and the Seller-on-Record arising under this Framework may be referred to the Regional Authority of DGFT having jurisdiction. The Regional Authority shall provide the Exporter-on-Record and the Seller-on-Record a reasonable opportunity of being heard and shall endeavour to facilitate resolution of the dispute or grievance within 30 days from the date of receipt of the complaint, without prejudice to the rights of the parties under applicable law.

ii. For the purposes of this Framework, the dispute shall lie before the Regional Authority of DGFT having jurisdiction over the place of business of the Seller-on-Record from which the supply forming the subject matter of the dispute was made.

iii. Where the dispute or grievance remains unresolved after the expiry of the period specified, or where the Regional Authority considers that the matter requires further examination, it may, for reasons to be recorded in writing, refer the matter to DGFT (Headquarters) for further examination. DGFT (Headquarters) may call for such records, information or comments from the parties or the Regional Authority as it considers necessary before issuing such administrative directions or recommendations as may be considered appropriate under this Framework.

iv. Nothing in this para shall derogate from the rights of a Seller-on-Record that is a micro or small enterprise under the Micro, Small and Medium Enterprises Development Act, 2006, including the right to make a reference to the Micro and Small Enterprises Facilitation Council under Section 18 of that Act.

2. Aayaat Niryaat Form (ANF) 9A, for the "Application for Registration as Exporter-on-Record (EOR) under the Inventory-based Cross-border E-Commerce Facilitation Framework", placed at Annexure-I to this Public Notice is hereby notified.

Effect of this Public Notice: The operational procedures for implementation of the Inventory-based Cross-border E-Commerce Facilitation Framework, including registration of Exporters-on-Record, inventory management, seller visibility, reverse logistics, compliance certification, dispute resolution, and related procedural requirements as well as ANF-9A for application for registration of Exporters-on-Record are hereby notified with immediate effect.

(Lav Agarwal)
Director General of Foreign Trade
& ex-officio Additional Secretary to the Govt. of India
Email: dgft@nic.in

[Issued from F. No. 01/89/180/23/AM-25/PC-9-Part-(2)]

ANNEXURE-1

ANF–9A
Application for Registration as Exporter-on-Record (EOR)

under the Inventory-based Cross-Border E-Commerce Facilitation Framework

Scanned copies of this completed application along with documents listed in Annexure-I shall be submitted by email to ecommerce-dgft@gov.in. Please read the applicable Foreign Trade Policy & Handbook of Procedures before filling this Form.

1. General Information

IEC Number: ____________	PAN: ____________
GSTIN: ____________	Legal Name of Applicant: ____________
Constitution of Firm: Proprietorship / Partnership / LLP / Company / Others: ____________	CIN / LLPIN (if applicable): ____________
Date of Incorporation/ Registration: ____________	Registered Office Address: ____________
Name of Authorised Signatory: ____________	Designation: ____________
Mobile Number: ____________	Email ID: ____________

2. FDI and E-Commerce Entity Disclosure

(i) Percentage of Foreign Investment in the applicant entity on a fully diluted basis (as on the date of application) :	

(ii) Name(s) and Country(ies) of Foreign Investor(s):

Name of Investor	Country of Investor

(iii) Name of the e-commerce entity with which the applicant is associated or affiliated:	
(iv) Nature of the relationship between the applicant entity and the e-commerce entity (e.g. wholly owned subsidiary, associate entity, designated entity):	

3. Export Particulars

i. Annual Total Turnover and Export Turnover for the last three financial years (leave blank if newly incorporated):

Financial Year	Total Turnover (₹)	Export Turnover (₹)
20__ – 20__		
20__ – 20__		
20__ – 20__		

ii. Proposed Countries of Export:	________, ________, ________, ________,

4. E-Commerce Operations

Name of E-Commerce Platform(s) through which exports are proposed and nature of the applicant's relationship with each platform:

Name of E-Commerce Platform	Nature of Relationship (e.g. seller account, fulfilment partner, affiliate entity)

5. Warehouse / Inventory Location(s)

Provide details of all locations where Export Inventory will be held, including any E-Commerce Export Hub (ECEH) facility:

Address of Location	GST Registration for this Location	ECEH? (Yes / No)	Approx. Storage Capacity	Ownership (Own / Leased)	Operator Details

6. Amendment to Registration Particulars *(To be completed only where this Form is submitted for amendment of registration.)*

i. Purpose of Submission

☐ Change in Constitution of the Applicant

☐ Change in Name of the Applicant

☐ Change in Registered Office Address

☐ Change in Authorised Signatory

☐ Change in Shareholding Pattern / FDI

☐ Change in Relationship with E-Commerce Entity

☐ Change in Warehouse / Export Inventory Location(s)

☐ Addition / Deletion of E-Commerce Platform(s)

☐ Change in Contact Details

☐ Surrender of Registration

☐ Any other material change

ii. Details of Amendment

Particular	Existing Registration Particulars	Revised Particulars	Effective Date of Change

7. Declaration

I / We, ____ (name of applicant entity), hereby declare, undertake, and acknowledge the following on behalf of the applicant entity:

i. The information furnished in this application and in all accompanying documents is true, correct, and complete to the best of my / our knowledge and belief. Nothing material has been concealed, withheld, or misrepresented.

ii. I undertake to carry out all operations under the Inventory-based Cross-Border E-Commerce Facilitation Framework in strict compliance with the Foreign Trade (Development & Regulation) Act, 1992, the Foreign Trade Policy, 2023, the Handbook of Procedures, the Customs Act, 1962, the Foreign Exchange Management Act, 1999, the Central Goods and Services Tax Act, 2017, and all other applicable laws, regulations, rules, and orders, as amended from time to time.

iii. I undertake to intimate DGFT of any change in constitution, ownership, FDI structure, warehouse or inventory locations, e-commerce platform association, or any other material change, within 30 days of such change.

iv. I acknowledge and accept that any breach of the undertakings given in this Declaration, or any non-compliance with the obligations under the Inventory-based Cross-Border E-Commerce Facilitation Framework, including but not limited to diversion of Export Inventory to the domestic market, delayed or contingent payment to Sellers-on-Record, mis-apportionment of Seller-attributable Export Benefits, misrepresentation of origin of goods, failure to maintain prescribed records, provision of false or misleading information, misuse or unauthorised disclosure of information relating to the Seller-on-Record, or receipt of a complaint from a Seller-on-Record shall, after due process, render the applicant liable to one or more of the following:

a. cancellation or suspension of registration as Exporter-on-Record under this Framework;
b. suspension or cancellation of the Importer-Exporter Code (IEC);
c. placement in the Denied Entity List (DEL) in accordance with Para 2.14 of the Foreign Trade Policy, 2023;
d. recovery of Export Rebates and Refunds availed, together with applicable interest;
e. initiation of penal or prosecution proceedings under the Foreign Trade (Development & Regulation) Act, 1992, Rules and Orders made thereunder, or under any other applicable law; and
f. any such other action as may be warranted under applicable law.

v. I acknowledge that furnishing false, incorrect, or misleading information in this application or in any accompanying document shall independently constitute grounds for all the consequences listed above.

vi. I am duly authorised by the applicant entity to sign, verify, and submit this application and the accompanying Declaration on its behalf.

☐ I have read and understood the above Declaration in its entirety and accept all the terms, undertakings, and acknowledgements on behalf of the applicant entity.

Place: ____________________	Date: ____________________
Name: ____________________	Designation: ____________________

Signature of Authorised Signatory
(Company Seal, as applicable)

Annexure-I — Documents to be Submitted with this Application

(Scanned copies to be emailed to ecommerce-dgft@gov.in along with the completed Form)

Sl. No.	Document

1	Board Resolution or Letter of Authorisation in favour of the Authorised Signatory
2	Documentary evidence of the nature of relationship between the applicant entity and the e-commerce entity (e.g. shareholding pattern, group structure chart, board composition)
3	Details of warehouse(s) / inventory location(s), including lease or ownership documents as applicable
4.	Any other document as required.

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