HANDBOOK OF PROCEDURES

DGFT inserts HBP Para 6.41 and notifies Appendix 6N, formats of letters to EOUs

Public Notice No. 41/2025-26 inserts Para 6.41 in the Handbook of Procedures and notifies Appendix 6N, with 18 formats of letters and permissions to EOUs.

PUBLIC NOTICE NO. 41/2025-26, dated December 31, 2025, amends Chapter 6 of the Handbook of Procedures 2023 by inserting a new Paragraph 6.41, "Formats of various letters/permissions to EOUs", and notifies Appendix 6N of the Appendices and ANFs with immediate effect. It was published in the Gazette of India dated January 8, 2026.

THE CHANGE

New Paragraph 6.41, "Formats of various letters/permissions to EOUs": the formats of letters and permissions not specified elsewhere, which are granted by the respective Jurisdictional Development Commissioners (DCs) to Export Oriented Units (EOUs), are specified in Appendix 6N of Appendices and ANFs; the Development Commissioners may modify the format or include any additional conditions as deemed fit, in accordance with the Foreign Trade Policy (FTP) and Handbook of Procedures (HBP).

KEY FACTS

TYPE
Handbook of Procedures

NOTIFICATION
Public Notice No. 41/2025-26

DATED
December 31, 2025

APPLIES FROM
with immediate effect (stated for Appendix 6N)

REFERENCES

CG-DL-E-09012026-269231

DGFT inserts HBP Para 6.41 and notifies Appendix 6N, formats of letters to EOUs

Public Notice No. 41/2025-26 · December 31, 2025

Public Notice No. 41/2025-26, dated December 31, 2025, amends Chapter 6 of the Handbook of Procedures 2023 by inserting a new Paragraph 6.41, "Formats of various letters/permissions to EOUs", and notifies Appendix 6N of the Appendices and ANFs with immediate effect. It was published in the Gazette of India dated January 8, 2026.

Under Paragraph 6.41, the formats of letters and permissions not specified elsewhere that the respective Jurisdictional Development Commissioners (DCs) grant to Export Oriented Units (EOUs) are specified in Appendix 6N. The Development Commissioners may modify a format or include additional conditions in such letters and permissions as deemed fit, in accordance with the FTP and the HBP.

Appendix 6N, "Formats of Letters/Permissions Issued to EOUs", lists 18 formats: acceptance of the LUT for a new EOU, LOP extension or broad banding; inclusion of additional items in the LUT; broad banding of the LOP; enhancement of capacity and approval of revised projection; consolidation of goods; advance DTA sale; DTA sale permission (6.08); DTA sale against forex received from overseas; extension of LOP validity; inclusion of an additional location; change of location; in-principle exit and final exit from the EOU Scheme; extension of the LOP after commencement of production; permission for exhibition; fixation of ad-hoc norms; noting a change of directors; and re-export of goods for repair.

The notice states that the provisions have been introduced "to facilitate seamless jurisdictional coordination for Export Oriented Units (EOUs) and to ensure the smooth and effective administration of the scheme."

Notification	Public Notice No. 41/2025-26
Dated	December 31, 2025
Published in the Gazette	January 8, 2026
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Gazette ID	CG-DL-E-09012026-269231
Type	Handbook of Procedures
Before	Chapter 6 of the Handbook of Procedures 2023 had no Paragraph 6.41 (shown in the table as "<new para>").
After	New Paragraph 6.41, "Formats of various letters/permissions to EOUs": the formats of letters and permissions not specified

	elsewhere, which are granted by the respective Jurisdictional Development Commissioners (DCs) to Export Oriented Units (EOUs), are specified in Appendix 6N of Appendices and ANFs; the Development Commissioners may modify the format or include any additional conditions as deemed fit, in accordance with the Foreign Trade Policy (FTP) and Handbook of Procedures (HBP).
Applies from	with immediate effect (stated for Appendix 6N)
Conditions	• The Development Commissioners may modify the format or include any additional conditions in such letters/permissions as deemed fit, in accordance with the provisions of the Foreign Trade Policy (FTP) and Handbook of Procedures (HBP). • Paragraph 6.41 covers formats of letters and permissions not specified elsewhere.
Applies to	Export Oriented Units (EOUs) and the Jurisdictional Development Commissioners who grant letters and permissions to them.
Issued under	Paragraphs 1.03 and 2.04 of the Foreign Trade Policy 2023
Signed by	AJAY BHADOO, Director General of Foreign Trade & Addl. Secy.

The notification (PDF, 1.1 MB)

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