Public Notice No. 25/2026-27

August 5, 2026

HANDBOOK OF PROCEDURES

DGFT notifies procedures and ANF-9A for inventory-based cross-border e-commerce exports

Public Notice No. 25/2026-27 adds Handbook of Procedures paras 9.03 to 9.07 and form ANF-9A for registering Exporters-on-Record, with immediate effect.

THE DIRECTOR GENERAL of Foreign Trade, by Public Notice No. 25/2026-27 dated August 5, 2026, inserts procedures for the Inventory-Based Cross-Border E-Commerce Facilitation Framework under Chapter 9 of the Handbook of Procedures, and introduces AayaatNiryaat Form (ANF) 9A for registration of Exporters-on-Record, with immediate effect.

THE CHANGE

Procedures for the Inventory-Based Cross-Border E-Commerce Facilitation Framework inserted under Chapter 9 of the Handbook of Procedures (paragraphs 9.03 to 9.07), and AayaatNiryaat Form (ANF) 9A introduced for registration of Exporters-on-Record

KEY FACTS

TYPE
Handbook of Procedures

NOTIFICATION
Public Notice No. 25/2026-27

DATED
August 5, 2026

APPLIES FROM
with immediate effect

REFERENCES

CG-DL-E-06082026-275234

DGFT notifies procedures and ANF-9A for inventory-based cross-border e-commerce exports

Public Notice No. 25/2026-27 · August 5, 2026

The Director General of Foreign Trade, by Public Notice No. 25/2026-27 dated August 5, 2026, inserts procedures for the Inventory-Based Cross-Border E-Commerce Facilitation Framework under Chapter 9 of the Handbook of Procedures, and introduces AayaatNiryaat Form (ANF) 9A for registration of Exporters-on-Record, with immediate effect.

New paragraphs 9.03 to 9.07 cover the Exporter-on-Record's registration, inventory management and operational obligations; the Seller-on-Record's rights and visibility; reverse logistics; compliance certification; and dispute resolution. The administrative charge under Para 9.17(iv) of the FTP shall not exceed 10% of the gross amount of Export Rebates and Refunds, and Seller-attributable Export Benefits are disbursed to the Seller-on-Record within 30 days of the Exporter-on-Record's receipt of Export Rebates and Refunds.

Goods from a Seller-on-Record that fail the required descriptions, specifications or quality parameters are returned within 7 days of acceptance or deemed acceptance, and consignments returned by buyers abroad are dealt with within 30 days of receipt in India. A compliance certificate is due within 90 days of each financial year's end, records are kept for five years, and disputes may be referred to the DGFT Regional Authority.

ANF-9A, at Annexure-I, asks for general, foreign investment, e-commerce, export and warehouse particulars, and a declaration listing consequences of breach, including cancellation of registration, suspension of the IEC, placement in the Denied Entity List and recovery of Export Rebates and Refunds with interest.

Notification	Public Notice No. 25/2026-27
Dated	August 5, 2026
Published in the Gazette	August 5, 2026
Put online	August 6, 2026
Gazette ID	CG-DL-E-06082026-275234
Type	Handbook of Procedures
After	Procedures for the Inventory-Based Cross-Border E-Commerce Facilitation Framework inserted under Chapter 9 of the Handbook of Procedures (paragraphs 9.03 to 9.07), and AayaatNiryaat Form (ANF) 9A introduced for registration of Exporters-on-Record
Applies from	with immediate effect

Conditions

- Registration as an Exporter-on-Record is applied for in ANF-9A with the documents specified in it; scanned copies are submitted by email to ecommerce-dgft@gov.in.
- The Exporter-on-Record intimates DGFT of any change in registration particulars within 30 days of the change, in a revised ANF-9A; DGFT may then confirm, modify, suspend or cancel the registration.
- The digital repository maintained under Para 9.16 of the FTP is to be accessible to DGFT and other authorized authorities, remain operational regardless of the number of locations at which Export Inventory is held, and link procurement records, GST invoices and export documents of the Exporter-on-Record to the records of each Seller-on-Record.
- The Exporter-on-Record ensures that goods in Export Inventory match the descriptions, specifications and quality parameters declared by the Seller-on-Record, and is solely responsible for their compliance, before export, with the laws, regulations and requirements of the destination country, including testing, inspection, certification, labelling and packaging.
- 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.
- Seller-attributable Export Benefits are disbursed to the Seller-on-Record within 30 days of receipt of Export Rebates and Refunds by the Exporter-on-Record.
- The process and modalities for claiming Export Rebates and Refunds may be reviewed by DGFT during the pilot phase.
- Each Seller-on-Record has access to consolidated digital records for the goods it supplied, including at least the final sale price to the buyer outside India, order status, and shipment tracking details and destination country.
- The identity of the manufacturer or brand owner, and of the Seller-on-Record where different, is disclosed to the buyer through the product listing or other applicable means.
- Goods from a Seller-on-Record that fail the required descriptions, specifications or quality parameters are returned within 7 days of acceptance or deemed acceptance by the Exporter-on-Record.
- Returned or rejected consignments from buyers outside India are re-exported, returned to the Seller-on-Record, or destroyed or otherwise disposed of as agreed, not later than 30 days from receipt in India.

- Terms for cancellation, return or rejection of the export order, repair, re-export, destruction or disposal are explicitly defined in the agreement between Seller-on-Record and Exporter-on-Record, and are to be fair, transparent and verifiable.
- A certificate of compliance from an independent Chartered Accountant, Cost Accountant or other professional specified by DGFT is furnished to DGFT within 90 days from the end of each financial year, or at other intervals DGFT prescribes.
- Records are preserved for 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; the obligation survives cancellation, suspension or voluntary surrender of registration.
- Disputes between an Exporter-on-Record and a Seller-on-Record may be referred to the DGFT Regional Authority having jurisdiction over the Seller-on-Record's place of business, which is to seek to facilitate resolution within 30 days of the complaint; unresolved matters may be referred to DGFT (Headquarters).
- 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 a reference to the Micro and Small Enterprises Facilitation Council under Section 18 of that Act, are not affected.

Applies to	Entities seeking registration as Exporters-on-Record under the Inventory-based Cross-Border E-Commerce Facilitation Framework, and the Sellers-on-Record that supply goods to them.
Issued under	Paragraphs 1.03 and 2.04 of the Foreign Trade Policy, 2023
Signed by	Lav Agarwal, Director General of Foreign Trade & ex-officio Addl. Secy.

The notification (PDF, 928 KB)

Gazette of India, CG-DL-E-06082026-275234, published August 5, 2026.

Checked against the official copy on October 20, 2026.

IndusDesk

hello@indusdesk.com · +91 11 4141 3939

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: indusdesk.com/dgft/tracker/notifies-procedures-and-anf-9a-for-inventory-based-275234/