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DIRECTORATE GENERAL OF FOREIGN TRADE

E-commerce exports from India: courier rules and Exporter-on-Record

E-commerce exports from India have had no courier value limit per consignment since April 1, 2026. Since August 5, 2026, an Exporter-on-Record registered with DGFT may also hold export-only inventory bought from Indian sellers. Only goods of Indian origin qualify, and title passes only against a confirmed export order.

AN E-COMMERCE export is a sale of goods or services from India on an internet e-commerce platform, paid by international credit or debit card or another electronic channel RBI allows. Paragraphs 9.01 and 9.02 of Foreign Trade Policy 2023 define it, and Chapter 9 sets the rules for courier exports too.

KEY FACTS

POLICY

Foreign Trade Policy 2023

PROCEDURES

Handbook of Procedures 2023

LAW

Foreign Trade (Development and Regulation) Act, 1992

UPDATED

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What counts as an e-commerce export?

An e-commerce export is a sale of goods or services from India on an internet e-commerce platform, paid by international credit or debit card or another electronic channel RBI allows. Paragraphs 9.01 and 9.02 of Foreign Trade Policy 2023 define it, and Chapter 9 sets the rules for courier exports too.

The Exporter-on-Record framework is in Chapter 9 of the Policy, paragraphs 9.13 to 9.19, and its procedures are in Chapter 9 of the Handbook of Procedures. For DGFT's other rules, see our guide to DGFT and India's foreign trade rules.

Is there a value limit on courier exports?

No. Courier exports from India have had no value limit per consignment since April 1, 2026. Notification 67/2025-26, dated March 27, 2026, rewrote paragraph 9.05 of the Foreign Trade Policy and removed the old limit of ₹10,00,000. What you may send by courier still follows the export policy in ITC (HS).

Older pages still give a ₹10 lakh limit. The Gazette printed Notification 67/2025-26 on April 1, 2026, and again on July 29, 2026, so you may see either date cited.

What is the Exporter-on-Record framework?

The Exporter-on-Record framework is a set of rules that lets a business registered with DGFT hold stock only for export through e-commerce. Notification 27/2026-27 added it to the Foreign Trade Policy on August 5, 2026. The Exporter-on-Record buys goods of Indian origin from Sellers-on-Record against confirmed export orders, then sells and ships them abroad.

Paragraph 9.13(i) defines the Exporter-on-Record as "an entity holding a valid IEC and GSTIN, registered with DGFT" (Notification 27/2026-27). It registers on form ANF-9A (HBP 9.03(i)), which Public Notice 25/2026-27 introduced the same day. A Seller-on-Record is a GST-registered business in India that supplies it goods produced in India (FTP 9.13(ii)).

The Exporter-on-Record framework, paragraph by paragraph

Paragraph	What it says
FTP 9.13	Definitions, including the rebates sellers share
FTP 9.14	The aim: e-commerce exports from stock held for export
FTP 9.15	Who may use it; Indian-origin goods only; title only against a confirmed export order
FTP 9.16	Export stock kept apart and traceable in a digital repository
FTP 9.17	Sellers paid within 7 days; rebates shared by FOB value
FTP 9.18	Returns run and paid for by the Exporter-on-Record, never sold in India
FTP 9.19	Notified E-Commerce Export Hubs used where practicable
HBP 9.03	Registration on ANF-9A, destination rules, a charge of at most 10%
HBP 9.04	What each seller can see: sale price, order status, tracking, destination
HBP 9.05	Faulty supplies sent back within 7 days; buyer returns dealt with within 30 days
HBP 9.06	A yearly compliance certificate and five years of records
HBP 9.07	Disputes with sellers can go to a DGFT Regional Authority

On October 28, 2026, neither our files register nor our DGFT tracker held a later notice on the framework, or a list of ineligible goods under paragraph 9.15(iii). Our insights cover the framework and its procedure and form ANF-9A.

Can a marketplace or a foreign-owned company use it?

Paragraph 9.15(i) of the Foreign Trade Policy opens export-only inventory to an e-commerce entity "other than a marketplace e-commerce entity". An e-commerce entity exporting under paragraph 5.2.15.2.5 of the Consolidated FDI Policy, India's foreign direct investment policy, must do it through a separate legal entity (FTP 9.13(i)). The texts don't say plainly whether a marketplace's separate entity qualifies.

Paragraph 9.15(i) reads: "An e-commerce entity, other than a marketplace e-commerce entity, as defined under the Consolidated FDI Policy, may undertake export-only inventory operations through an Exporter-on-Record registered under this Framework."

After its definition, paragraph 9.13(i) says: "Where an e-commerce entity proposes to undertake export operations under Para 5.2.15.2.5 of Consolidated FDI Policy as amended vide Press Note No. 3 (2026 Series) dated 23.07.2026, such operations shall be carried out through a separate legal entity incorporated for this purpose."

> What the texts leave open
>
> Whether a marketplace's separate legal entity may register as an Exporter-on-Record is open. We found no DGFT clarification as of October 28, 2026.

For the FDI side, see our insight: FDI rules allow inventory e-commerce for exports of Indian goods. If your company sells into India instead, see DGFT import rules for foreign companies.

How are sellers paid, and who gets the rebates?

The Exporter-on-Record must pay each Seller-on-Record within 7 days of accepting the goods, even if the buyer abroad hasn't paid (FTP 9.17(i)). It claims export rebates such as RoDTEP, RoSCTL and drawback, and shares them by each seller's FOB value, less an administrative charge of at most 10% (FTP 9.17(iii) and (iv); HBP 9.03(vi)).

- **Which rebates.** Only cash or cash-equivalent ones. Advance Authorization and EPCG aren't included, and GST refunds stay with the Exporter-on-Record (FTP 9.13(v)).
- **When.** The duty to share starts once the Exporter-on-Record has claimed the rebates for a consignment (FTP 9.17(v)). Each seller's share is due within 30 days of the Exporter-on-Record receiving them (HBP 9.03(vii)). DGFT may review how rebates are claimed during the pilot phase (HBP 9.03(viii)).

What does the Exporter-on-Record answer for?

The Exporter-on-Record answers for the destination country's testing, certification, labeling and packaging rules before export (HBP 9.03(v)). It can't sell returned goods in India (FTP 9.18(ii)). It files a compliance certificate from an independent chartered or cost accountant within 90 days of each financial year's end, and keeps its records for five years (HBP 9.06).

- **Returns.** Goods a buyer abroad sends back are re-exported, returned to the seller, or destroyed or disposed of as agreed, within 30 days of arriving in India (HBP 9.05(ii)).
- **Faulty supplies.** Goods that fail the required description, specifications or quality go back to the seller within 7 days of acceptance (HBP 9.05(i)).

Do e-commerce exports get RoDTEP?

Under the Exporter-on-Record framework, RoDTEP is one of the rebates the Exporter-on-Record claims and passes to sellers (FTP 9.13(v) and 9.17). Paragraph 4.55 of the Foreign Trade Policy, which lists the exports RoDTEP excludes, doesn't name e-commerce or courier exports. It does exclude exports with no electronic documentation in ICEGATE's EDI system, and exports from non-EDI ports (FTP 4.55(x)).

Paragraph 4.55 also excludes re-exports of imported goods, restricted and prohibited exports, and goods under a minimum export price or export duty. RoDTEP itself runs until December 31, 2026 (Notification 41/2026-27). See RoDTEP rates, claims and the 2026 changes.

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Latest notices and insights

- DGFT removes the per-consignment value limit on exports through courier service (Notice, March 27, 2026)
- DGFT removes the per-consignment value limit on courier exports from April 1, 2026 (Notice, March 27, 2026)

Frequently asked questions

Do courier and postal exports still follow India's export policy?

Yes. Paragraph 9.05 of the Foreign Trade Policy allows exports through a registered courier service or a Foreign Post Office, but what may be exported still follows the export policy in ITC (HS). See India's export policy.

Can an Exporter-on-Record build up stock before it has orders?

No. Title passes from the seller only against a confirmed export order from a buyer outside India. "Speculative transfer of title or inventory build-up without a confirmed export order is not permitted" (FTP 9.15(iv)).

Where does a seller take a dispute with the Exporter-on-Record?

To the DGFT Regional Authority covering the seller's place of business, which hears both sides and aims to help settle it within 30 days of the complaint. A micro or small seller can still go to the Micro and Small Enterprises Facilitation Council (HBP 9.07(i), (ii) and (iv)).

Sources

- Notification 67/2025-26 (S.O. 1668(E)), dated March 27, 2026, Gazette of April 1, 2026: revised para 9.05 of FTP 2023 (PDF, 1003 KB)
- Notification 67/2025-26 (S.O. 4186(E)), the same notification printed again in the Gazette of July 29, 2026 (PDF, 537 KB)
- Notification 27/2026-27 (S.O. 4335(E)), August 5, 2026: FTP 2023 paras 9.13 to 9.19, the inventory-based e-commerce export framework (PDF, 738 KB)
- Public Notice 25/2026-27, August 5, 2026: HBP 2023 paras 9.03 to 9.07 and form ANF-9A (PDF, 928 KB)
- FTP 2023, Chapter 9: Promoting Cross Border Trade in Digital Economy, paras 9.01, 9.02, 9.05 and 9.13 to 9.19 (compiled August 6, 2026)
- Handbook of Procedures 2023, Chapter 9, paras 9.03 to 9.07 (compiled August 6, 2026)
- Notification 41/2026-27 (S.O. 5435(E)), September 30, 2026: RoDTEP continues until December 31, 2026 (PDF, 632 KB)
- FTP 2023, Chapter 4, para 4.55

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