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DIRECTORATE GENERAL OF FOREIGN TRADE

Export obligation discharge certificate (EODC) and extensions

An export obligation discharge certificate (EODC) is the certificate a DGFT Regional Authority issues once you've met the export obligation on an Advance Authorization or EPCG authorization. For an Advance Authorization, apply within six months of the period ending. The 2026 automatic extension ended on August 31, 2026, so more time now usually means a paid extension.

THE EODC IS THE Regional Authority's certificate that you met your export obligation (HBP 4.47(b), 5.20(b)). The export obligation is the exports you commit to in return for duty-free imports. Under an Advance Authorization, you export within 18 months of issue (HBP 4.40(a)). Under EPCG, you export six times the duties, taxes and cess saved, within six years (FTP 5.01(b)).

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 is an export obligation discharge certificate (EODC)?

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Paragraph numbers are from the Foreign Trade Policy 2023 (FTP) and DGFT's Handbook of Procedures (HBP): HBP Chapter 4 for Advance Authorization and HBP Chapter 5 for EPCG.

How each scheme works is in our guides to the Advance Authorization scheme and the EPCG scheme, part of our guide to DGFT and India's foreign trade rules.

Advance Authorization and EPCG export obligations compared

	Advance Authorization	EPCG
Period	18 months from issue; for defense, military store, aerospace and nuclear energy items, 24 months or the export order's term, whichever is longer (HBP 4.40(a), (c))	6 years from issue, with at least 50% of the specific obligation due in years 1 to 4 (FTP 5.01(b); HBP 5.13(a))
Extensions by the Regional Authority	Two of up to 6 months each, never beyond 12 months from expiry (HBP 4.40(e), (f))	The first block, on request; the full period by up to 2 years, never beyond 8 years from issue (HBP 5.13(c), 5.16(b), (c))
Extension fees	₹5,000 to ₹30,000, by CIF value (HBP 4.40(e), (f))	₹5,000 to ₹60,000, by duty saved (HBP 5.13(c), 5.16(b))
2026 automatic relief	Periods expiring March 1 to May 31, 2026 ran to August 31, 2026 (HBP 4.40(l))	Block and full periods expiring March 1 to May 31, 2026 ran to August 31, 2026 (HBP 5.13(f), 5.16(f))
Applying for the EODC	ANF-4F online, within 6 months of the period ending (HBP 4.43(b), 4.47(b))	ANF 5B online (HBP 5.20(a))
DGFT's own norm for closing	15 working days from a complete application (HBP 11.10)	30 working days from a complete application (HBP 11.10)

Shortfall	Customs duty and interest on unused inputs, plus 10% of their CIF value if restricted (HBP 4.49(a))	Duty, taxes and cess in proportion to the shortfall, with interest (HBP 5.21(b))

How do you extend an Advance Authorization export obligation?

Ask the Regional Authority. It may extend an Advance Authorization's export obligation period by up to six months, twice, for a composition fee set by the CIF value (HBP 4.40(e) and (f)). The Regional Authority can't go beyond 12 months from the period's expiry. Each request needs your self-declaration that unused inputs are still on hand.

1. Apply online to the Regional Authority in form ANF 4D (HBP 4.37(c)).
2. Pay the composition fee for your authorization's CIF value, as the table below sets it.
3. Give your self-declaration that the unused inputs are still on hand.
4. Apply the same way for a second six-month extension, if you need one.

Advance Authorization extension fees (HBP 4.40(e), (f) and (k))

CIF value of the authorization	First extension	Second extension	Extension the PRC grants
Up to ₹2 crore	₹5,000	₹10,000	₹25,000
More than ₹2 crore, up to ₹10 crore	₹10,000	₹20,000	₹50,000
Above ₹10 crore	₹15,000	₹30,000	₹1,00,000

Before a second extension, HBP 4.40(f) asks only for the fee and the self-declaration, with no condition that half the obligation is met. DGFT's Advance Authorization FAQ still gives a 50% condition, but says its answers aren't a legal position.

A ban or restriction on exports of your product, imposed after the authorization was issued, extends the period by its length, with no fee (HBP 4.40(g)).

You may keep exporting after the period ends, at your own risk: those exports count only if the extension is approved (HBP 2.18(b)). Customs may clear such an export consignment provisionally once you show you've applied for an extension (HBP 4.41).

How do EPCG blocks and extensions work?

Under EPCG, at least 50% of the specific export obligation is due in years one to four, and the rest in years five and six (HBP 5.13(a)). Miss the first block and you pay duty with interest on the shortfall within six months, unless it's extended for a fee. The Regional Authority can't extend beyond eight years from issue.

EPCG extension fees (HBP 5.13(c), 5.16(b) and (e))

Duty saved on the authorization	First block, asked within 6 months	Full period, beyond 6 years	Extension the PRC grants
Up to ₹2 crore	₹5,000	₹20,000	₹30,000
More than ₹2 crore, up to ₹10 crore	₹10,000	₹30,000	₹60,000
Above ₹10 crore	₹15,000	₹60,000	₹1,00,000

Asked later than six months, but within six years of issue, a first-block extension costs ₹10,000, ₹20,000 or ₹30,000. Asked after six years, to regularize the block, it costs ₹15,000, ₹30,000 or ₹45,000 (HBP 5.13(c)).

The full period can be extended twice by one year, or once by two years (HBP 5.16(b)). Ask within six months of expiry. A later request within the extendable period adds a ₹10,000 late fee, and one to regularize years six to eight after expiry adds ₹15,000 (HBP 5.16(c)).

An export ban imposed after issue extends the period for its length, with no fee (HBP 5.19). Average export obligation, and its 2024-25 cut for some sectors, are in our EPCG scheme guide.

Was there an automatic export obligation extension in 2026?

Yes, and it has ended. Every Advance Authorization export obligation period, original or extended, expiring between March 1 and May 31, 2026 was extended automatically to August 31, 2026 (HBP 4.40(l)). EPCG block and full periods expiring in that window got the same date (HBP 5.13(f) and 5.16(f)). Public Notice 51/2025-26 of March 6, 2026 brought in the relief.

The relief covered all Advance Authorizations, including those for Annual Requirement and Special Advance Authorizations (HBP 4.40(l)). It needed no application, fee or endorsement, and it came on top of the extensions the Handbook already allowed (Public Notice 51/2025-26, paras 3 and 4). A fee already paid for an extension isn't refunded (para 5).

After August 31, 2026, the normal paid extensions apply: HBP 4.40(e) and (f) for an Advance Authorization, and HBP 5.13(c) or 5.16 for EPCG. Our register of DGFT notices holds nothing that extends the relief, as of October 28, 2026.

How do you close an authorization and get the EODC?

Apply online to the Regional Authority: in ANF-4F for an Advance Authorization, linking each shipping bill to it (HBP 4.43(c), 4.47(b)), or in ANF 5B for EPCG (HBP 5.20(a)). If you paid duty voluntarily on or after August 1, 2026, DGFT counts only the payment data Customs sends it through ICEGATE (Trade Notice 15/2026-27).

1. Link your exports

For an Advance Authorization, link it to each shipping bill, bill of export or tax invoice on the DGFT system, and file within six months of the period ending (HBP 4.43(b) and (c)). Late filing may bring a show cause notice.

2. Link your export proceeds

Link e-BRCs, or RBI's EDPMS realization data, to those shipping bills within the time HBP 4.43(e) allows.

3. Pay any duty through ICEGATE

On any shortfall, pay customs duty and interest online through the ICEGATE payment gateway, entering the authorization's details correctly (HBP 4.50 and 5.21(e); Trade Notice 15/2026-27, para 5.1).

4. Check that DGFT sees the payment

Voluntary payments show on the DGFT portal under My Dashboard, Repositories, Bills Repositories. If one made since August 1, 2026 is missing, raise a DGFT helpdesk ticket with proof of payment (Trade Notice 15/2026-27, paras 3 and 6).

5. Apply for the EODC

File ANF-4F or ANF 5B with the documents the form asks for. The Regional Authority sends a copy of the EODC to Customs electronically (HBP 4.47(b), 5.20(b)).

EPCG capital goods stay under the actual user condition until the obligation is met and the EODC is issued (FTP 5.03).

EODC processing to use voluntary duty payment data from ICEGATE →

What happens if you default on an export obligation?

You pay to regularize a bona fide default. For an Advance Authorization short on quantity, that's customs duty and interest on the unused inputs, plus 10% of their CIF value if they were restricted (HBP 4.49(a)). For EPCG, it's duty, taxes and cess in proportion to the shortfall, with interest (HBP 5.21(b)).

If you met the quantity but missed the minimum value addition, you deposit 1% of the shortfall in FOB value (HBP 4.49(b)). With the exports unfinished and no imports made, you may cancel an Advance Authorization and claim drawback instead, once Customs agrees to convert the shipping bills (HBP 4.49(e)).

You can also pay duty and interest unprompted, on your own calculation, and it's adjusted when the case closes (HBP 4.50(a), 5.21(e)).

An unmet obligation, or an unpaid demand, exposes you to action under the Foreign Trade (Development and Regulation) Act, 1992 (FTP 2.14(a)). See our page on DGFT appeals, penalties and the Denied Entity List.

Can the Policy Relaxation Committee extend an export obligation?

Yes, through DGFT, which may relax a rule for genuine hardship and adverse impact on trade (FTP 2.59). DGFT first consults the Policy Relaxation Committee (PRC) or, for EPCG matters, the EPCG Committee, and the relief is its discretion, not a right. You apply online in ANF-2D, for a ₹2,000 fee (HBP 2.96(a), 2.97(a); Appendix 2K, item 12).

Since August 21, 2026, a committee-granted extension needs no second application to the Regional Authority. DGFT sends a letter for the fee. Once you pay on the portal, the system creates and approves the extension and sends the new expiry date to ICEGATE (Trade Notice 21/2026-27, paras 3 to 5).

If you disagree with a committee's decision, you can ask DGFT for a personal hearing (FTP 2.60(a)). You apply online in ANF-2E, for ₹5,000 (HBP 2.96(a); Appendix 2K, item 13). It isn't open against an adjudication or appeal order under the Foreign Trade (Development and Regulation) Act (FTP 2.60(b)). DGFT keeps a page on the Policy Relaxation Committee.

How IndusDesk helps with export obligations

We watch the authorities, tell you what each change means for your products and plans, represent you while a decision is still open, and carry the work through, with every step on record in your workspace.

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Frequently asked questions

Can the import validity of an Advance Authorization be extended?

Yes, once. You can import for 12 months from issue, and the Regional Authority may revalidate the authorization for 12 more months, with no further revalidation (HBP 4.39(a) and (c)). That's separate from the 18-month export obligation period (HBP 4.40(a)).

What is the Denied Entity List, and how do you get off it?

It's a list a Regional Authority may put a firm on, which blocks all new licences, authorizations, scrips and certificates (FTP 2.14(c)). A listing can be held in abeyance for up to 60 days at a time (FTP 2.14(d)). The Regional Authority can remove it once the firm meets its export obligation, pays the penalty, meets the demand notice or files the documents asked for (FTP 2.14(e)).

How long does DGFT take to issue an EODC?

DGFT's own norm is 15 working days for an Advance Authorization and 30 for EPCG, counted from a complete application (HBP 11.10). These are norms for DGFT's offices, not a promise. If a case is delayed, you may write to the head of the regional office.

Sources

- Handbook of Procedures 2023, Chapter 4 (compiled July 30, 2026), paras 4.37(c), 4.39, 4.40, 4.41, 4.43, 4.47, 4.49 and 4.50
- Handbook of Procedures 2023, Chapter 5 (compiled July 30, 2026), paras 5.13, 5.16, 5.19, 5.20 and 5.21, and the footnotes naming Public Notice 51/2025-26 of March 6, 2026
- Public Notice 51/2025-26, dated March 6, 2026: extension of the export obligation period of specified Advance and EPCG Authorizations to August 31, 2026, paras 2 to 5
- Foreign Trade Policy 2023, Chapter 5 (compiled July 30, 2026), paras 5.01(b) and 5.03
- Foreign Trade Policy 2023, Chapter 2 (compiled July 30, 2026), paras 2.14, 2.59 and 2.60 (PDF, 873 KB)

- Handbook of Procedures 2023, Chapter 2 (compiled July 30, 2026), paras 2.18(b), 2.96(a) and 2.97(a)
- Handbook of Procedures 2023, Chapter 11, para 11.10
- Appendix 2K: Scale of Application Fee/User Charges (DGFT's copy last modified May 14, 2025), items 12 and 13
- Trade Notice 15/2026-27, dated August 5, 2026: voluntary duty payment data from ICEGATE for EODC, paras 3 to 6 (PDF, 178 KB)
- Trade Notice 21/2026-27, dated August 21, 2026: automated export obligation extension after a PRC or EPCG Committee decision, paras 2 to 5
- DGFT: the Policy Relaxation Committee page on dgft.gov.in

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