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DIRECTORATE GENERAL OF FOREIGN TRADE

Exporting to India: DGFT import rules for foreign companies

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THE IMPORTER IS THE business that brings your goods into India, and whoever imports needs DGFT's Importer-Exporter Code, which is that entity's PAN (FTP 2.05). No DGFT text we've read says in words whether a foreign company without a PAN can hold the code.

KEY FACTS

POLICY

Foreign Trade Policy 2023

PROCEDURES

Handbook of Procedures 2023

LAW

Foreign Trade (Development and Regulation) Act, 1992

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Who is the importer when you're exporting to India?

The importer is the business that brings your goods into India, and whoever imports needs DGFT's Importer-Exporter Code, which is that entity's PAN (FTP 2.05). No DGFT text we've read says in words whether a foreign company without a PAN can hold the code.

For a restricted item, only the actual user may import, unless DGFT waives that condition (FTP 2023, para 2.09). The actual user is the person authorized to use the imported goods in its own premises (FTP 11.03), so not your company abroad.

Some importer-of-record services say a foreign company with no Indian entity can't import. No DGFT text we've read says so, and the Policy and Handbook chapters we read don't use the term "importer of record".

See DGFT and India's foreign trade rules and DGFT questions, answered from the official texts.

How do you check whether your product may enter India?

Find your product's eight-digit ITC (HS) code and read its import policy in Schedule I. An item is free unless marked prohibited, restricted or reserved for State Trading Enterprises (FTP 2.01(a)). Schedule I covers new goods; used goods follow paragraph 2.31 (FTP 2.02(d)).

1. Find your product's eight-digit ITC (HS) code.

Search for it in DGFT's ITC (HS) lookup.

2. Read its import policy.

New goods follow Schedule I; used goods follow paragraph 2.31 instead (FTP 2.02(d)).

3. Act on what it says.

Free needs no DGFT authorization, restricted needs one first, and prohibited can't be imported (FTP 11.23, 11.48, 11.41).

Rules for goods made in India apply to imports too, unless exempted (FTP 2.03(a)). Quality control orders are one example. One foreign government's country guide still says "Open General License"; Foreign Trade Policy 2023 says "Free" (FTP 2.01(a)).

A minimum import price makes an item restricted below a set CIF floor, and free above it (Notification 29/2026-27).

India's import policy: free, restricted and prohibited goods →

Minimum import prices in India: products, floors and end dates →

Who applies for a restricted-item authorization, and who decides?

The Indian actual user applies, not your company abroad. It files online with DGFT headquarters in form ANF 2M (HBP 2.47(a)). DGFT, or a Regional Authority it authorizes, decides, and may first seek the EXIM Facilitation Committee's advice and technical authorities' written comments (HBP 2.48(a)). An authorization normally lasts 18 months from issue (HBP 2.16(iii)).

A WTO Secretariat report of May 26, 2026 says the committee issues them. The Handbook says DGFT or a Regional Authority grants them, and may take the committee's advice (HBP 2.48(a)).

The Handbook's normal processing times list none for this authorization (HBP 11.10). The Handbook says only that the committee "shall normally meet once every month" (HBP 2.48(c)).

Don't ship ahead of it: an authorization must be valid on the date of import, the shipment date (HBP 2.17(a), 2.18(a)). Restricted items can't be warehoused to wait for one unless DGFT allows it (FTP 2.12).

DGFT import authorization: how to import a restricted item →

Can India restrict your product while goods are in transit?

India can change a product's import policy with immediate effect, but goods already shipped normally keep the old one. The policy on the date of import decides, and that's the shipment date on the bill of lading or airway bill (HBP 2.17(a), 11.11). Imports made before a change aren't affected (FTP 1.05(b)).

- **Shipped after the change:** goods may still enter against an irrevocable letter of credit opened before it, within its balance. Your buyer registers it with the Regional Authority within 15 days (FTP 1.05(b)).
- **High-sea sales:** not covered (FTP 1.05(b)).
- **Exceptions:** a notification can switch the protection off, as Notification 02/2026-27 did for heading 7113 jewelry on April 1, 2026, whatever the contract, letter of credit or shipment status.

Our DGFT tracker lists DGFT's notifications from 2026.

What can your Indian buyer do if DGFT refuses or cuts the quantity?

Your buyer can ask DGFT for a review and a personal hearing, for a fee (FTP 2.60), or for relaxation of a rule for genuine hardship and adverse impact on trade (FTP 2.59). Both are filed online (HBP 2.96(a)). No DGFT text we've read says how DGFT sets the quantity it grants.

Where your buyer can go after a DGFT decision (fees as of DGFT's May 14, 2025 copy of Appendix 2K)

Route	Form	Fee
Relaxation for genuine hardship (FTP 2.59)	ANF-2D	₹2,000 (item 12)
Review and personal hearing (FTP 2.60)	ANF-2E	₹5,000 for a committee's decision (item 13)

A hearing isn't available in an adjudication or appeal under the Act (FTP 2.60(b)). For those, see DGFT appeals, penalties and the Denied Entity List.

Which imports are banned whatever the product?

Two bans apply whatever your product's ITC (HS) status. All goods made in or shipped from Pakistan are prohibited, directly, indirectly or in transit (FTP 2.20A). So are goods made wholly or partly with forced labor (FTP 2.20B, added by Notification 23/2026-27 of July 13, 2026).

A third-country route doesn't help, and any exception needs the Government of India's prior approval (FTP 2.20A).

Forced labor is work exacted under threat of a penalty and not offered voluntarily, as ILO Convention No. 29 defines it (FTP 11.64). The Government may name goods based on a DGFT enquiry or other material. Our register holds no such notification as of October 28, 2026.

DGFT may open an enquiry on its own, or on information or a complaint backed by credible material. It can ask importers, exporters and manufacturers for information (HBP 2.50A). The Handbook doesn't say what evidence it would expect from a foreign maker.

The two texts of Notification 23/2026-27 differ on the start: the English says "with immediate effect", the Hindi 30 days after Gazette publication.

Your government wants an Indian end-user certificate: who issues it?

A DGFT Regional Authority does, when a foreign government insists on certification of the end user before goods leave for India. It may issue an End User Certificate on an application in form ANF 2J (HBP 2.35). For a restricted item, it needs a valid DGFT authorization and can't exceed its quantity and value.

See when you need an End User Certificate.

Can you ship used machinery, samples or prototypes?

Mostly yes. Most second-hand capital goods are free to import, with no age or residual-life condition (FTP 2.31). Bona fide samples of a restricted item need no authorization, with four exceptions (FTP 2.25), and an Indian industrial actual user may import a prototype on paying duty (FTP 2.30).

Used goods, samples and prototypes under Foreign Trade Policy 2023

What you ship	Import policy	Condition	FTP paragraph
Most second-hand capital goods	Free	No age or residual-life test	2.31, row I(d)
Used desktops, refurbished PC and laptop spares, air conditioners, diesel generating sets	Restricted	A DGFT authorization	2.31, row I(a)
Refurbished spares of capital goods	Free	Chartered Engineer's certificate of 80% residual life	2.31, row I(c)
Used goods sent for repair, then re-exported	Free	Waste handled under Indian law	2.31, row III
Bona fide samples of a restricted item	No authorization	Not defense or security items, seeds, bees or new drugs	2.25
Prototypes, new or second-hand	No authorization	Industrial actual user, on paying duty	2.30

One foreign government's report says used capital goods need five years of residual life; paragraph 2.31 doesn't.

Import second-hand machinery into India: the DGFT rules →

Samples, gifts, prototypes and repair returns →

Do the 2026 restrictions, quotas or monitoring rules affect you?

Yes, if you sell IT hardware, silver, monitored metals, pulses or goods with a minimum import price. Laptops, tablets and servers need a DGFT authorization valid until December 31, 2026, and silver bars are restricted. Yellow peas, tur and urad stay free to import until March 31, 2027.

- **IT hardware:** laptops, tablets, all-in-one PCs, ultra small form factor computers and servers under HSN 8471. Applications close December 15, 2026; we haven't seen a 2027 procedure (Policy Circular 08/2025-26, para 2).
- **Silver:** bars under 71069221 and 71069229 restricted since May 16, 2026 (Notification 17/2026-27). Since June 2, 2026, listed silver items need an authorization even through nominated banks and agencies (Notification 19/2026-27).
- **Monitoring systems:** some imports need a SIMS, CIMS, NFMIMS or PIMS registration number, ₹500 each (Appendix 2K, item 18). Since June 30, 2026, copper and aluminum importers may register under NFMIMS until Customs' Out of Charge order (Notification 22/2026-27).
- **Pulses:** free until March 31, 2027 (Notifications 70, 71 and 72/2025-26). Yellow peas still need a monitoring registration.
- **Minimum import prices:** see the list.

Can your goods enter at a trade agreement rate?

Yes, if India has an agreement in force with your country and your goods qualify. DGFT's Handbook, compiled on July 30, 2026, lists 16 free trade and 6 preferential trade agreements India has signed (HBP 2.88). Customs applies each one's rates from the date its own notification sets.

The free trade agreements are with Sri Lanka, SAARC (SAFTA), Nepal, Bhutan, Thailand, Singapore, ASEAN, South Korea, Japan, Malaysia, Mauritius, the UAE, Australia, EFTA, the UK and Oman (HBP 2.88(a)).

- **India-Oman CEPA:** rates from June 1, 2026 (Notification 20/2026-Customs).

- **India-UK CETA:** rates from July 15, 2026 (Notification 29/2026-Customs).
- **India-New Zealand FTA:** rates from October 20, 2026 (Notification 32/2026-Customs), after the Handbook's list. DGFT notified its import quotas on October 17, 2026 (Public Notice 33/2026-27).
- **India-EU FTA:** not in the list, and our register holds no Customs notification applying its rates as of October 28, 2026.

DGFT notifies how to apply for agreement import quotas (HBP 2.92). Our notes on proving origin to Indian Customs:

India-UK CETA origin declarations get a URN after authentication →

Form I not a precondition for India-UK CETA origin claims →

India-New Zealand FTA origin rules apply from October 20 →

India's free trade agreements: origin rules, certificates and quotas →

What should you know when buying from India?

Since August 20, 2026, your Indian supplier may invoice you in any foreign currency or in rupees, and be paid in either, except in contracts involving Asian Clearing Union members (Notification 30/2026-27). India's export policy can still stop goods. In 2026, DGFT freed wheat for export and prohibited sugar exports for a period.

- **Wheat and wheat flour:** prohibited to free on August 24, 2026 (Notifications 34 and 35/2026-27).
- **Sugar:** prohibited from May 13, 2026 until September 30, 2026 or further orders, whichever came first, with exceptions (Notification 16/2026-27). Without an extension it returns to restricted; our register holds none.
- **Baryte:** Grades A and B restricted by Notification 12/2026-27 of April 17, 2026, published May 5.
- **Wood pellets and briquettes:** restricted since April 6, 2026 (Notification 04/2026-27).

Rupee payments into non-residents' rupee accounts count for your supplier's FTP benefits like foreign currency, except Nepal and Bhutan (revised FTP 2.53).

An Indian company may act as intermediary for goods shipped between foreign countries without touching India, under RBI guidelines, except CITES and SCOMET goods (FTP 2.39).

Since August 5, 2026, a DGFT-registered Exporter-on-Record may hold export-only inventory of Indian goods for e-commerce sales abroad (Notification 27/2026-27). Marketplace entities are excluded (FTP 9.15(i)).

India's export policy: restricted exports, payments and 2026 changes →

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

How IndusDesk helps foreign companies with DGFT

We work with international companies whose plans in India depend on what a ministry or an authority decides. 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.

Government affairs →

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Latest notices and insights

- DGFT places Grade A and Grade B baryte exports under the Restricted category (Notice, April 17, 2026)
- Grade A and B baryte exports move from Free to Restricted (Insight, April 17, 2026)

Frequently asked questions

What happens if a restricted item arrives in India without an authorization?

The importer is liable to a penalty of at least ₹10,000 and up to five times the value of the goods, whichever is more. The goods are liable to confiscation too (FT(D&R) Act, sections 11(2) and 11(8), as amended in 2010).

Can you sell goods covered by a quality control order to an SEZ unit?

Yes, for the SEZ unit's authorized operations. Since June 2, 2026, SEZ units and developers may import all permissible goods for authorized operations without meeting quality control orders (Notification 20/2026-27). Goods moved into India's domestic market must comply.

Does metal scrap shipped to India need a pre-shipment inspection certificate?

Yes, each consignment needs one from the country of origin. Since October 21, 2026, scrap from the USA, the UK, Canada, New Zealand, Australia and the EU needs none through eleven listed sea ports (Public Notice 35/2026-27). It needs a supplier's certificate of no radioactive material or explosives, and scrap transshipped through those countries doesn't qualify.

Sources

- Foreign Trade Policy 2023, Chapter 2 (compiled July 30, 2026), paras 2.01, 2.02, 2.03, 2.05, 2.09, 2.12, 2.20A, 2.20B, 2.25, 2.30, 2.31, 2.39, 2.59 and 2.60 (PDF, 873 KB)
- Foreign Trade Policy 2023, Chapter 1 (compiled July 30, 2026), para 1.05(b)
- Foreign Trade Policy 2023, Chapter 9, para 9.15(i)
- Foreign Trade Policy 2023, Chapter 11 (compiled July 30, 2026), definitions, paras 11.03, 11.23, 11.41, 11.48 and 11.64
- Handbook of Procedures 2023, Chapter 2 (compiled July 30, 2026), paras 2.16, 2.17, 2.18, 2.35, 2.47, 2.48, 2.50A, 2.88, 2.92 and 2.96
- Handbook of Procedures 2023, Chapter 11, paras 11.10 and 11.11
- DGFT, Appendix 2K: Scale of Application Fee/User Charges (copy last changed May 14, 2025), items 12, 13 and 18
- The Foreign Trade (Development and Regulation) Amendment Act, 2010, section 12 (new section 11(2), (8) and (9))
- DGFT, ITC (HS) import and export policy search (web page)
- DGFT Policy Circular 08/2025-26, December 17, 2025: Import Management System for restricted IT hardware in 2026
- DGFT Notification 02/2026-27, April 1, 2026: jewelry under heading 7113 restricted for import (PDF, 1.1 MB)
- DGFT Notification 04/2026-27, April 6, 2026: wood pellets and briquettes need an export authorization (PDF, 1.1 MB)
- DGFT Notification 12/2026-27, April 17, 2026: Grade A and B baryte restricted for export (PDF, 650 KB)
- DGFT Notification 16/2026-27, May 13, 2026: sugar exports prohibited until September 30, 2026 (PDF, 698 KB)
- DGFT Notification 17/2026-27, May 16, 2026: silver bars under 71069221 and 71069229 restricted (PDF, 577 KB)
- DGFT Notification 19/2026-27, June 2, 2026: silver imports through nominated agencies need an authorization (PDF, 1.2 MB)
- DGFT Notification 20/2026-27, June 2, 2026: quality control orders and SEZ imports (FTP 2.03A(iii)) (PDF, 561 KB)

- DGFT Notification 22/2026-27, June 30, 2026: NFMIMS registration allowed until Out of Charge (PDF, 641 KB)
- DGFT Notification 23/2026-27, July 13, 2026: imports of goods made with forced labor prohibited (FTP 2.20B and 11.64), English and Hindi texts (PDF, 702 KB)
- DGFT Notification 27/2026-27, August 5, 2026: inventory-based cross-border e-commerce export framework (PDF, 738 KB)
- DGFT Notification 29/2026-27, August 18, 2026: minimum import price on clear float glass (PDF, 631 KB)
- DGFT Notification 30/2026-27, August 20, 2026: currency of export contracts and rupee realization (FTP 2.52 and 2.53) (PDF, 602 KB)
- DGFT Notification 34/2026-27, August 24, 2026: wheat flour exports free (PDF, 1.1 MB)
- DGFT Notification 35/2026-27, August 24, 2026: wheat exports free (PDF, 1.1 MB)
- DGFT Notification 70/2025-26, March 31, 2026: yellow peas free to import for bills of lading up to March 31, 2027 (PDF, 1.0 MB)
- DGFT Notification 71/2025-26, March 31, 2026: urad free to import up to March 31, 2027 (PDF, 1.1 MB)
- DGFT Notification 72/2025-26, March 31, 2026: tur free to import up to March 31, 2027 (PDF, 1.0 MB)
- DGFT Public Notice 33/2026-27, October 17, 2026: tariff rate quotas under the India-New Zealand FTA (PDF, 619 KB)
- DGFT Public Notice 35/2026-27, October 21, 2026: scrap from six origins without a pre-shipment inspection certificate through eleven ports (HBP 2.51) (PDF, 643 KB)
- Customs Notification 20/2026-Customs, May 31, 2026: India-Oman CEPA tariff rates from June 1, 2026 (PDF, 5.3 MB)
- Customs Notification 29/2026-Customs, July 14, 2026: India-UK CETA tariff rates from July 15, 2026 (PDF, 8.4 MB)
- Customs Notification 32/2026-Customs, October 16, 2026: India-New Zealand FTA tariff rates from October 20, 2026 (PDF, 2.1 MB)

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