CBIC

CBIC sets one clearance procedure for personal postal imports

CBIC Circular No. 35/2026-Customs sets one procedure for clearing personal postal imports at Foreign Post Offices through the FPO Import Application.

THE CENTRAL BOARD OF Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, issued Circular No. 35/2026-Customs, dated August 6, 2026 (F. No. 456/02/2025-Cus.V). Its subject is the Standard Operating Procedure (SOP) for clearance of imported goods through Foreign Post Offices (FPOs) under the Postal Import Regulations, 2025. Those regulations were issued by Notification No. 18/2025-Customs (N.T.), dated March 28, 2025. The circular says CBIC has developed the FPO Import Application to process personal postal imports through a technology-driven and risk-based system. It notes that field formations have issued their own public notices and SOPs for their FPOs. It sets one procedure so that customs work is uniform across all FPOs.

KEY FACTS

AUTHORITY

CBIC

PUBLISHED

August 6, 2026

ISSUED BY

Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance

DOCUMENT

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The FPO Import Application for personal imported goods, which the circular says make up the predominant share of postal imports at FPOs, is operational at Bengaluru, Kochi, Mumbai FPO, APSO Mumbai, Kolkata, Ahmedabad, Chennai and Delhi. It is integrated with the Risk Management System (RMS) for automated risk assessment and system-based facilitation. The Postal Authority presents the list of imported postal articles electronically, with the articles, to the proper officer on the day they arrive at the FPO. The data reaches the application under its "Article Arrival Info" tab. Where Electronic Advance Data (EAD) is available, the proper officer assesses the articles in a risk-based manner on RMS instructions before they arrive. Otherwise, assessment follows presentation by the Postal Authority.

RMS selects articles for assessment or examination on risk parameters, using the declaration data that comes with them. Physical examination is limited to articles RMS selects or that are identified through intelligence, regulatory requirements or discrepancies. If an article RMS has facilitated is physically examined, the reasons go in the scan report column of the application. Where the proper officer needs more information or documents, a Document Call Letter (D-Call Letter) is issued through the application. It goes to the registered e-mail address of the importer or authorized agent, or in manual mode where electronic communication is not feasible or remains undelivered. The letter should clearly specify the information or documents needed, in one consolidated request as far as practicable. Repeated or piecemeal requests should ordinarily be avoided.

On receiving the documents or clarification, the proper officer is to finalize the assessment expeditiously. If no response comes within 30 days of the date of receipt of the D-Call Letter, the proper officer may assess the goods on the declaration and other information on record. The same applies if the information given is inadequate. In both cases the assessment is to be in accordance with the Customs Act, 1962. Field formations are to monitor pending assessments. Once assessment and other customs formalities are complete, the proper officer issues an order permitting clearance through the application, and it goes electronically to the Postal Authority. For articles without EAD, the order may be issued manually until the application can process

them. The Postal Authority must not deliver any postal article until the clearance order is issued and the applicable customs duty has been paid or realized under the prescribed procedure.

The SOP covers personal imported goods. Processing of non-personal or commercial imported goods continues under the existing procedure in Circular No. 14/2018-Customs, dated June 4, 2018. The circular is addressed to CBIC's chief commissioners, commissioners and directors general, and gives no instruction addressed to importers. It states no start date, does not say how duty is paid, sets no time limit for assessment, and gives no date for the application to reach other FPOs. Difficulties may be brought to the Board's notice. It is signed by Anand Poonia, Deputy Commissioner (Customs-V).

Issued by	Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance
Document	Circular No. 35/2026-Customs, F. No. 456/02/2025-Cus.V
Dated	August 6, 2026
Applies to	Personal imported goods cleared through Foreign Post Offices (FPOs)
Takes effect	Not stated in the circular
Under	Postal Import Regulations, 2025 (Notification No. 18/2025-Customs (N.T.), March 28, 2025)
FPO Import Application operational at	Bengaluru, Kochi, Mumbai FPO, APSO Mumbai, Kolkata, Ahmedabad, Chennai and Delhi
Assessment	Risk-based, on RMS instructions, before arrival where Electronic Advance Data (EAD) is available; otherwise after the Postal Authority presents the articles
Requests for documents	D-Call Letter through the FPO Import Application to the registered e-mail address, or by manual mode
No response in 30 days	The proper officer may assess on the declaration and other information on record
Delivery	Only after the clearance order is issued and the applicable customs duty is paid or realized
Commercial imports	Non-personal or commercial imported goods stay under Circular No. 14/2018-Customs, June 4, 2018
Signed by	Anand Poonia, Deputy Commissioner (Customs-V)

How a personal postal article is cleared

Step	What the circular says	Para
Arrival	The Postal Authority presents the list of imported postal articles electronically, with the articles, on the day of arrival at the FPO	4.1
Assessment	Risk-based, on RMS instructions, before arrival where EAD is available; otherwise after presentation	4.2(i)
Examination	Only articles RMS selects or that are identified on intelligence, regulatory requirements or discrepancies; reasons recorded for RMS-facilitated articles	4.2(ii)
Documents or information	D-Call Letter through the FPO Import Application to the registered e-mail address, or by manual mode; one consolidated request as far as practicable	4.2(iii)
No response in 30 days	The proper officer may assess on the declaration and other information on record, under the Customs Act, 1962	4.2(v)
Clearance	Order permitting clearance through the application, sent electronically to the Postal Authority; manual for non-EAD articles until the application handles them	4.3
Delivery	Only after the clearance order is issued and the applicable customs duty is paid or realized	4.3

The circular (PDF, 194 KB)

Source: CBIC's own copy.

Checked against the official copy on October 28, 2026.

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