August 5, 2026

DGFT

DGFT sets the Exporter-on-Record procedure and form ANF-9A

DGFT Public Notice No. 25/2026-27 adds paras 9.03 to 9.07 to the Handbook of Procedures 2023 and form ANF-9A to register as an Exporter-on-Record.

THE DIRECTORATE GENERAL of Foreign Trade (DGFT), Department of Commerce, Ministry of Commerce and Industry, issued Public Notice No. 25/2026-27, dated August 5, 2026. It was published in the Gazette of India, Extraordinary, Part I, Section 1, No. 221, dated August 5, 2026. Its subject is the "Operationalisation of the Inventory-based Cross-border E-Commerce Facilitation Framework under the Handbook of Procedures, 2023". Using powers under paragraphs 1.03 and 2.04 of the Foreign Trade Policy (FTP) 2023, the Director General of Foreign Trade inserts procedures, paragraphs 9.03 to 9.07, under Chapter 9 of the Handbook of Procedures, and introduces AayaatNiryaat Form (ANF) 9A for registering Exporters-on-Record, with immediate effect. The framework itself is in paragraphs 9.13 to 9.19 of the FTP 2023, added by DGFT Notification No. 27/2026-27 the same day. The notice is signed by Lav Agarwal, Director General of Foreign Trade, and carries F. No. 01/89/180/23/AM-25/PC-9-Part-(2).

KEY FACTS

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Public Notice No. 25/2026-27

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An entity applies to register as an Exporter-on-Record (EOR) on ANF-9A with the documents it lists, sending scanned copies by email to ecommerce-dgft@gov.in. The form asks for the applicant's IEC, PAN, GSTIN and constitution, and its total and export turnover for the last three financial years. Its "FDI and E-Commerce Entity Disclosure" asks for the percentage of foreign investment on a fully diluted basis, the names and countries of the foreign investors, the e-commerce entity the applicant is associated or affiliated with, and the nature of that relationship, such as a wholly owned subsidiary, associate entity or designated entity. It also asks for the proposed export countries, the e-commerce platforms to be used, and every location where Export Inventory will be held, including any E-Commerce Export Hub. The documents are a board resolution or letter of authorization for the authorized signatory, evidence of the relationship with the e-commerce entity (such as the shareholding pattern, group structure chart and board composition), warehouse details with lease or ownership papers, and any other document required. The EOR must report any change in its registration particulars within 30 days of the change, in a revised ANF-9A. DGFT may then check whether the EOR still meets the eligibility conditions and confirm, modify, suspend or cancel the registration.

The digital repository the EOR keeps under paragraph 9.16 of the FTP must be open to DGFT and other authorized authorities, work across every location where Export Inventory is held, and link the EOR's procurement records, GST invoices and export documents to the records of each Seller-on-Record (SOR). The EOR must make sure goods in Export Inventory match the descriptions, specifications and quality parameters the SOR declared. It is solely responsible for making sure that, before export, they comply with "all applicable laws, regulations, and requirements of the destination country", including testing, inspection, certification and licensing, and labeling, packaging, marking and safety warnings. The administrative charge under paragraph 9.17(iv) of the FTP may not exceed 10% of the gross Export Rebates and Refunds. The Seller-attributable Export Benefits must be paid to the SOR within 30 days of the EOR receiving the Export Rebates and Refunds. DGFT may review the process for claiming Export Rebates and

Refunds during the pilot phase. Each SOR must get access to digital records for its goods showing at least the final sale price to the buyer outside India, order status, shipment tracking and destination country. The product listing or other means must disclose the manufacturer or brand owner to the buyer, and the SOR too where it is different.

The EOR must return goods received from the SOR that fail to meet the required descriptions, specifications or quality parameters within 7 days of its acceptance or deemed acceptance of them. Consignments returned or rejected by buyers outside India must be re-exported, returned to the SOR, or destroyed or otherwise disposed of as agreed, not later than 30 days after they reach India. The agreement between the SOR and the EOR must set out how such goods are handled, including cancellation, return or rejection of the export order, repair, re-export, destruction or disposal, in terms that are fair, transparent and verifiable. The EOR must get a certificate of compliance from an independent Chartered Accountant, Cost Accountant or other professional DGFT specifies, covering inventory segregation, the ban on domestic diversion, seller visibility and brand disclosure, payment periods, rebate apportionment and the handling of returns. It furnishes the certificate to DGFT within 90 days from the end of each financial year, or at other intervals DGFT prescribes. Records must be kept for five years from the end of the financial year in which the goods are finally exported, re-exported, returned, rejected, destroyed or otherwise disposed of, even if the registration is cancelled, suspended or surrendered.

A dispute between an SOR and an EOR may go to the DGFT Regional Authority for the SOR's place of business from which the supply was made. It must give both a hearing and is to try to help resolve the dispute within 30 days of receiving the complaint, without prejudice to the parties' rights under applicable law. It may refer an unresolved case, or one it considers needs further examination, to DGFT (Headquarters), with its reasons in writing. An SOR that is a micro or small enterprise keeps its right to approach the Micro and Small Enterprises Facilitation Council under section 18 of the Micro, Small and Medium Enterprises Development Act, 2006. The notice's own paragraphs state no penalty. In the declaration on ANF-9A, which the notice notifies, the applicant accepts that a breach makes it liable, after due process, to one or more of the following: cancellation or suspension of the registration, suspension or cancellation of the IEC, placement in the Denied Entity List, recovery of Export Rebates and Refunds availed with applicable interest, penal or prosecution proceedings, or other action under applicable law. The breaches it lists include diverting Export Inventory to the domestic market and delayed or contingent payment to SORs. The notice sets no fee and no time for DGFT to decide an application, and does not say how long the pilot phase lasts.

Issued by	Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce and Industry
Document	Public Notice No. 25/2026-27
Dated	August 5, 2026

Published	Gazette of India, Extraordinary, Part I, Section 1, No. 221, August 5, 2026
Takes effect	Immediately ("with immediate effect")
Amends	Handbook of Procedures 2023, Chapter 9: new paragraphs 9.03 to 9.07; new form ANF-9A
Applies to	Exporters-on-Record under the Inventory-based Cross-border E-Commerce Facilitation Framework, and the Sellers-on-Record that supply them
How to apply	ANF-9A with the documents in its Annexure-I, scanned and emailed to ecommerce-dgft@gov.in
Administrative charge	Not more than 10% of the gross Export Rebates and Refunds
Compliance certificate	From an independent Chartered Accountant, Cost Accountant or other professional specified by DGFT; to DGFT within 90 days from the end of each financial year, or at other intervals DGFT prescribes
Records	Kept for five years from the end of the financial year in which the Export Inventory is finally exported, re-exported, returned, rejected, destroyed or otherwise disposed of
Disputes	DGFT Regional Authority with jurisdiction over the Seller-on-Record's place of business from which the supply was made; it is to try to help resolve the dispute within 30 days of receiving the complaint
Legal basis	Paragraphs 1.03 and 2.04, Foreign Trade Policy 2023
Related	DGFT Notification No. 27/2026-27, S.O. 4335(E), August 5, 2026: the framework itself, paragraphs 9.13 to 9.19 of the Foreign Trade Policy 2023
Signed by	Lav Agarwal, Director General of Foreign Trade and ex-officio Additional Secretary
File number	F. No. 01/89/180/23/AM-25/PC-9-Part-(2)

Time limits and caps in the notice

What	Limit	Paragraph
Report a change in registration particulars, in a revised ANF-9A	Within 30 days from the date of the change	9.03(ii)
Administrative charge kept from Export Rebates and Refunds	Not more than 10% of the gross amount	9.03(vi)

Pay Seller-attributable Export Benefits to the Seller-on-Record	Within 30 days of the Exporter-on-Record receiving Export Rebates and Refunds	9.03(vii)
Return goods received from the Seller-on-Record that fail to meet the required descriptions, specifications or quality parameters	Within 7 days of acceptance or deemed acceptance	9.05(i)
Re-export, return to the Seller-on-Record, or dispose of consignments returned or rejected by buyers outside India	Not later than 30 days from receipt in India	9.05(ii)
Furnish the certificate of compliance to DGFT	Within 90 days from the end of each financial year, or at other intervals DGFT prescribes	9.06(iii)
Keep records of operations under the Framework	Five years from the end of the financial year in which the goods are finally exported, re-exported, returned, rejected, destroyed or otherwise disposed of	9.06(iv)
Regional Authority to try to help resolve a dispute	Within 30 days from receipt of the complaint	9.07(i)

The public notice (PDF, 928 KB)

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Read online: indusdesk.com/dgft/insights/dgft-sets-the-exporter-on-record-procedure-and-form-anf-9a/