

Dated: 22<sup>nd</sup> July, 2025

**Policy Circular No. 02 /2025-26**

To,

1. All Customs Authorities
2. All RAs of DGFT
3. All Members of the Trade & Industry

**Subject: Clarification regarding applicability of Para 2.12 of the Foreign Trade Policy, 2023-reg.**

Para 2.12 of Foreign Trade Policy, 2023 provides that “*Goods already imported / shipped / arrived in advance, but not cleared from Customs may also be cleared against an Authorisation issued subsequently. However, such goods already imported/shipped/arrived, in advance are first warehoused against Bill of Entry for Warehousing and then cleared for home consumption against an Authorisation issued subsequently. This facility will however be not available to ‘Restricted’ items or items traded through STEs, unless specifically allowed by DGFT*”.

2. This is a facilitative provision to allow clearance of goods to the importers whose authorisations (such as Advance Authorisation) are issued subsequent to the arrival of the imports. Any interpretation of this provision to make warehousing of goods, a mandatory requirement even in cases where Authorisation has been issued before the arrival of the imports or their customs clearance, defeats the purpose intended under the Para 2.12 of FTP, 2023 and only adds to the costs of imports.
3. Recently this Directorate has received several representations regarding problems faced by importers being asked to mandatorily warehouse the goods before clearance, if they were shipped (date of shipment as per date of Bill of Lading) prior to issuance of Authorization, even though importer now has an Authorization in hand for the landed goods while approaching customs for clearance of such goods.
4. The matter has been examined in the Directorate and it is clarified that Goods already imported / shipped / arrived, in advance, but not cleared from Customs may also be cleared for home consumption against an Authorisation issued subsequent to the date of shipment (date of Bill of lading) but before their clearance from Customs, without any mandatory requirement for warehousing. This facility will however be not available to ‘Restricted’ items or items traded through STEs, unless specifically allowed by DGFT.

This is issued with the approval of Competent Authority.

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