

Circular No. 09/2025-Customs

F.No.450/72/2023-Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No. 229A, North Block,
New Delhi, dated the 28th March, 2025

To,

All Principal Chief Commissioner/ Chief Commissioner of Customs/ Customs
(Preventive) / Customs and Central Tax
All Principal Commissioner/ Commissioner of Customs/ Customs (Preventive),
All Principal Director General/ Director General under CBIC

Subject: Procedure for import/export through Personal Carriage - reg.

Madam/Sir,

CBIC has introduced several measures in the recent times to facilitate export/ import by leveraging technology and harmonizing the procedures including simplified regulatory framework to facilitate export of jewellery through e-commerce on postal or courier mode, electronic filing and clearance of exports through postal route. Further various benefits have been extended to AEOs considering their trust-worthiness in the supply chain.

2. Representations have been received for streamlining and simplification of procedure for personal carriage of commercial cargo, especially for export/ import of gems and jewellery and for prototypes that can reduce time and cost for exports/imports.

3. In this regard, relevant paras of Foreign Trade Policy (FTP), 2023 and Handbook of Procedures (HBP), 2023 may be referred regarding the policy conditions for the import and export of Gems and Jewellery or samples/prototypes (Summary of certain key paras is provided in **Annexure-I** for ease of reference).

4. The dutiability of export/ import of samples/prototypes through personal carriage is governed by Customs notifications such as 154/94-Cus dated 13.07.1994 (*dealing with import of samples, price lists, commercial samples or prototypes imported as baggage or by post, Air or Courier service and prototypes of engineering goods imported as samples for executing or securing export orders*), 08/2016-Cus dated 05.02.2016 (*dealing with goods imported for display or use at certain listed events*) and 52/2003-Cus dated 31.03.2003 relating to EoU may also be referred to.

5. In view of extant legal provisions, CBIC has decided to harmonise the procedure across the specified airports and introduce electronic processing of Bill of Entry/ Shipping Bill pertaining to gems and jewellery/samples/prototypes through personal carriage by air passengers from 01.05.2025 onwards.

6.1 **Gems and Jewellery:** The facility of personal carriage will be available for export of gems and jewellery in the airports specified in para 4.87 of HBP and for import of gems and jewellery in the airports specified in para 4.88 of HBP (*Current list of ports is provided for ease of reference in Sl. Nos. 3 and 7 of Annexure-I*). The role of different stakeholders for import and export of gems and jewellery through the personal carriage mode is provided in **Annexure-II**.

6.2 **Samples/ Prototypes:** In case of samples/prototypes of machinery, to the extent allowed for personal carriage, the facility is initially being made available in Bengaluru, Chennai, Delhi and Mumbai airports. Jurisdictional commissioners may designate a place in the Airport before departure to verify such goods. It is also clarified that, in case of eligible exporter, where the examination is done at the factory premises, there is no requirement for examination at the Port of Export. Similarly, in case of eligible importer, at his option, the goods may be taken to the factory premises for examination, if required, and cleared as per the extant procedures. For ease of reference, the role of different stakeholders is provided in **Annexure-III**.

6.3 The harmonised procedure and electronic processing will promote ease of doing business for such mode of transaction especially for gems and jewellery and high-end manufacturing.

7. A detailed advisory for the same will be issued by DG Systems on electronic processing of Bill of Entry and Shipping Bill.

8. Jurisdictional Commissioners may issue detailed guidelines through public notices for operationalizing this procedure and handhold the trade through outreach programs. It may be ensured that sufficient infrastructure is available at the Airport for facilitating export/ import through personal carriage.

9. Difficulties, if any, in the implementation of the above circular may be brought to the notice of the Board.

Hindi version follows.

Yours sincerely,

Sanjeet Kumar

(Sanjeet Kumar)
Under Secretary (Cus IV)

Summary of Policy Conditions relating to Export/import through personal carriage*

Sl. No.	Para No of FTP/HBP	Summary of Policy Conditions
<i>Export - Personal Carriage of Gems and Jewellery/ Branded Jewellery</i>		
1	4.45 (ii) of FTP	(for exhibition abroad) - Personal carriage of gold / silver / platinum jewellery, precious, semi-precious stones, beads and articles and export of branded jewellery is also permitted, subject to conditions as in Handbook of Procedures.
2	4.46 of FTP	Personal carriage of gems and jewellery export parcels by foreign bound passengers may be permitted as per the Handbook of Procedures
3	4.87 of HBP	Allows personal carriage of gems and jewellery export parcels by foreign bound passengers from EOU and all DTA through 9 airports (<i>Delhi, Mumbai, Kolkata, Chennai, Kochi, Coimbatore, Bangalore, Hyderabad and Jaipur</i>). Export Proceeds shall be realised through normal banking channel.
4	4.79 (c) & (d) of HBP	(export for exhibitions/export promotion tours) - has value limit of upto US\$1 Million/US\$ 5 million and time limit of 45/60/90 days, as the case may be, for bringing back goods taken out for exhibitions etc.
5	4.90 of HBP	Re-import of duty-free jewellery rejected and returned by buyer upto 2% of FoB value of exports in preceding licencing year with refund of any benefits availed
<i>Import - Personal Carriage of Gems and Jewellery / Branded Jewellery</i>		
6	4.46 of FTP	Import parcels by an Indian importer/foreign national may be permitted as per the Hand Book of Procedures
7	4.88 of HBP	Personal carriage of gems and jewellery import parcels by an Indian importer/ Foreign National into all EoUs/SEZs and DTA through 7 airports (<i>Delhi, Mumbai, Kolkata, Chennai, Bangalore, Hyderabad and Jaipur</i>).
<i>Export of Samples through personal carriage</i>		
8	2.45 (b) of FTP	Samples of such items that are freely exportable under FTP may be exported as a part of passenger baggage without an authorization.
<i>Import of Samples through personal carriage</i>		
9	2.27 of FTP	Samples - freely importable under FTP - allowed without authorization subject to Baggage Rules; Exporters coming from abroad may bring certain items as personal baggage without an authorization subject to value limit as laid in FTP or as per the relevant Customs Notification; Any items including samples or prototypes of items whose import policy is restricted or prohibited or is canalized through STEs not permitted as a part of passenger baggage except with a valid authorization/permission issued by DGFT.

* Above summary is provided only for easy reference. For the latest information, FTP and HBP may be referred to.

Annexure II: Procedure for Gems and Jewellery

I. Import through Personal carriage mode:

Role of the Importer:

1.1 The importer intending to import through personal carriage mode, shall file the Bill of Entry (BE) prior to Arrival appropriately indicating “Personal carriage” and self-assess duty, giving the required details including e-ticket no., PNR number, Flight No., Passenger name, passport number, the Importer -Exporter Code (IEC), AD Code.

1.2 In case of re-import of goods, taken out earlier for exhibition etc., details of export such as Shipping Bill number may also mentioned in the BE.

1.3 For taking delivery of the goods, the importer or his representative may approach the designated place with the original copy of the Detention Receipt and the Bill of Entry number for registration and examination of the goods.

1.4 If there is any change in the details, the Bill of Entry shall be amended. After completion of all the procedures and payment of duties or sum, if any, clearance of the goods on personal carriage will be made.

Role of the Passenger:

1.5 At the time of arrival, the passenger shall report at the Red Channel at the airport arrival hall, make a declaration in the Customs Baggage Declaration Form and submit a request for temporary detention of imported goods brought in personal carriage in the format given in **Appendix-I** attached with this Circular, by providing additional details such as e-ticket no., PNR number, the importer's IEC (Import Export Code), details of goods, HS Code etc.

1.6 On detention of the goods, the detention receipt shall be received by the passenger which will need to be presented later by the importer for clearance.

Role of the Customs Officer:

1.7 The Bill of Entry filed in advance shall be verified by the PAG officer, if selected by RMS, as per the extant procedure.

1.8 On submission of the request for temporary detention by the passenger along with the goods, the packages are allowed detention by the Customs officer at the airport. Once allowed, the import parcel shall be sealed with Customs seal and deposited in the warehouse under Customs escort and detention receipt will be issued to the passenger.

1.9 The Customs officer at the airport shall match the details with the passenger manifest and electronically make a cargo arrival report containing above details submitted by the passenger.

1.10 Based on the type of goods and facility available, examination may be conducted either at the airport or at the Air Cargo Complex. If the examination is to be conducted at the Air Cargo Complex, the goods shall be moved under Customs escort.

1.11 In case detention receipt for the goods is presented before 12:00 hrs (noon), then it may be ensured that the goods are cleared on the same day.

II. Export through personal carriage mode:

Role of the Exporter:

2.1 The exporter intending to export through personal carriage mode, shall file an electronic shipping bill appropriately indicating "Personal carriage" on any working day at least 24 hours before the actual departure. The shipping bill shall include details such as e-ticket no., PNR number, Flight No., Passenger(s) name(s), passport number(s), the exporter's IEC (Import Export Code) and AD Code.

2.2 Exporter or his authorised representative shall bring the goods at least a working day prior to the departure to the designated place in the Airport or in Air-cargo complex as specified by the Jurisdictional Commissioner for registration and examination as per extant instructions and if found in order, clearance for export (LEO) would be granted. Exporter may present the goods before 12:00 hrs (noon) along with all the compliance requirements, so that, Customs may clear them on the same day.

2.3 After LEO is granted, the goods are packed and sealed with the Customs seal. A request may be made for temporary detention of the export goods in the warehouse at the airport, in the format given in **Appendix-I**. On detention of the goods, detention receipt shall be received which will need to be presented by the passenger at the time of departure.

2.4 If for any reason, the details of the flight get changed, the exporter will amend the Shipping Bill accordingly. If for any reason, the exporter could not undertake the trip, exporter may follow the procedure as specified by way of public notice for cancellation of Shipping Bill and return of the goods.

Role of Passenger:

2.5 On the date of departure, the passenger may arrive early keeping sufficient time (at least 2 hours in addition to time specified by airlines for check-in) and bring the detention receipt. He shall approach Customs office on Departure side after immigration, and present the original Detention Receipt for taking the possession of goods through personal carriage.

Role of Customs Officer:

2.6 The shipping bill shall be subject to verification of entries if selected as per the extant procedure.

2.7 The goods are brought to the designated place in the Airport or in Air-cargo complex for export. After examination and clearance, the export goods shall be packed and sealed with Customs seal. The sealed parcel will move to the warehouse in airport under Customs escort.

2.8 In case the exporter presents the goods before 12:00 hrs (noon), then it may be ensured that the goods are provided LEO on the same day.

2.9 On exporter's request for temporary detention, the export goods are allowed detention by the Customs officer at the airport. On deposit of the packed export goods at the warehouse in the airport, the exporter shall be issued a Detention Receipt (DR) acknowledging the receipt of the goods.

2.10 On the day of departure, Customs officer will escort the passenger from departure hall after immigration to the warehouse for withdrawing the export parcel on presentation of detention receipt.

2.11 After receipt of export parcel, the passenger shall be escorted by Customs officer for boarding the flight.

2.12 Departure of the passenger shall be confirmed through the passenger manifest filed by the airline and the proof of export shall be confirmed by the Customs officer at the airport in the system.

Annexure III: Procedure for Samples and Prototypes

I. Import through Personal carriage mode:

3.1 The procedure for import of samples and prototypes shall be the same as provided in Annexure-II.

3.2 It is clarified that, at the option of the Authorised importer, the goods may be permitted to move under bond to the authorised importer premises for examination and clearance.

II. Export through personal carriage mode:

Role of the Exporter:

4.1 The exporter intending to export through personal carriage mode, shall file an electronic shipping bill appropriately indicating “Personal carriage” on any working day at least 24 hours before the actual departure. The shipping bill shall include details such as e-ticket no., PNR number, Flight No., Passenger(s) name(s), passport number(s), the exporter's IEC (Import Export Code) and AD Code.

4.2 On filing of Shipping Bill, exporter or his authorised representative is encouraged to bring the goods a working day prior to the departure to the designated place in the Airport or in Air-cargo complex as specified by Jurisdictional Commissioner for registration and examination and clearance of the cargo (LEO). On grant of LEO, the export parcel is packed and sealed with Customs seal. A request may be made for temporary detention of the export goods in the warehouse at the airport, in the format given in **Appendix-I**. On detention of the goods, detention receipt shall be received which will need to be presented by the passenger at the time of departure.

4.3 Eligible exporter, however, can avail the option of examination at the factory premises in which case the export parcel will be packed and sealed with Customs seal after examination at the factory premises. In such case, no examination is required at the designated place, unless there is specific intelligence and after LEO, a request may be made for temporary detention of the export goods in the warehouse at the airport in the format given in **Appendix-I**. On detention of the goods, detention receipt shall be received which is to be presented by the passenger at the time of departure.

4.4 Exporter may present the goods at the designated place before 12:00 hrs (noon) along with all the compliance requirements, so that goods can be given LEO on the same day.

4.5 If for any reason, the details of the flight get changed, the exporter may amend the Shipping Bill accordingly. If for any reason, the exporter could not undertake the trip, exporter may follow the procedure as specified by way of public notice for cancellation of Shipping Bill and return of the goods.

Role of Passenger:

4.6 On the date of departure, the passenger may arrive early keeping sufficient time (at least 2 hours in addition to time specified by airlines for check-in) and bring the detention receipt. He shall approach Customs office on Departure side after immigration, and present the original Detention Receipt for taking the possession of goods through personal carriage.

4.7 Exporter may also authorise the passenger to directly bring the goods to the airport for examination and clearance before 12:00 hrs (noon) on the date of departure, in which case the passenger may arrive before 12:00 hrs (noon), keeping sufficient time for completion of customs procedures and personal carriage in one-go. The passenger should factor time required for completion of clearance process, time required by airlines for check-in and completion of immigration and security protocols.

Role of Customs Officer:

4.8 The shipping bill shall be subject to verification of entries, if selected as per the extant procedure.

4.9 The goods are brought to the designated place in the Airport or in Air-cargo complex for export. After examination and clearance, the export parcel shall be packed and sealed with Customs seal. The sealed parcel will be move to the warehouse in airport under Customs escort.

4.10 If examination is done at factory premises, then no examination is required at the Air-cargo/Airport, unless there is a specific intelligence. The goods may be provided LEO on compliance with all the requirements.

4.11 On Exporter's request for temporary detention, the export goods are allowed detention by the Customs officer at the airport. On deposit of the packed export goods at the warehouse in the airport, the exporter shall be issued a Detention Receipt (DR) acknowledging the receipt of the goods.

4.12 On the day of departure, Customs officer will escort the passenger from departure hall after immigration to the warehouse for withdrawing the export parcel on presentation of detention receipt.

4.13 After receipt of export parcel, the passenger shall be escorted by Customs officer for boarding the flight.

4.14 Where the passenger directly comes on the date of departure and presents the goods before 12:00 hrs (noon) at the designated place for completion of customs procedures and personal carriage in one-go, it may be ensured that the goods are provided LEO on the same day.

4.15 Departure of the passenger shall be confirmed through the passenger manifest filed by the airline and the proof of export shall be confirmed by the Customs officer at the airport in the system.

Appendix-I

REQUEST FOR TEMPORARY DETENTION OF IMPORTED/ EXPORT GOODS THROUGH PERSONAL CARRIAGE

I. Passenger Details:

- | | |
|-----------------------|--------------------------------|
| 1. Name of Passenger: | 2. Passport Number: |
| 3. Flight No: | 4. Date of Arrival/ Departure: |
| 5. E ticket Number: | 6. PNR: |
| 7. Email: | 8. Mobile No.: |

II. Details of Importer/ Exporter:

- | | |
|---------|----------|
| 1. IEC: | 2. Name: |
|---------|----------|

III. Bill of Entry/ Shipping Bill Details:

- | | |
|----------------------------|-----------------|
| 1. BE/ SB No.: | 2. BE/ SB Date: |
| 3. Port of Import/ Export: | |

IV. Details of imported/ export goods:

Sl. No.	Description	HSN	Quantity	Weight

V. Total value of imported/ export goods (Rs.):

VI. No. of Packages/ Bags containing the goods stated in column IV above:

VII. *Coloured images of imported/ export goods enclosed: (Yes/ No)

I, hereby, declare that the details furnished above are true and correct and request to detain the above goods in the Customs warehouse till clearance through personal carriage by the importer stated above/ till withdrawal by the passenger stated above.

(Signature of Passenger/ Exporter)

Part-B

(For office use only)

Verified Passport of passenger/ LEO. ___ number of Packages/Bags with Seal No. ___ presented by the passenger/ exporter may be permitted to be detained at the warehouse till clearance/ till withdrawal.

(Signature of Air Customs Superintendent)

**For gems and jewellery, submission of coloured images of goods is mandatory and for samples/ prototypes, it is optional for eligible importer opting for examination at factory premises/ eligible exporter opting for factory stuffing*

Tick whatever is applicable