

CBIC extends export incentives to postal shipments from 15th January 2026

Incentives expected to significantly enhance competitiveness of MSME exporters, especially from smaller towns and remote areas, and give a major fillip to postal exports

प्रविष्टि तिथि: 16 JAN 2026 9:48AM by PIB Delhi

In a significant boost to India's e-commerce and MSME exports, the Central Board of Indirect Taxes and Customs (CBIC) has extended export-related benefits under the Duty Drawback, Remission of Duties and Taxes on Exported Products (RoDTEP) and Rebate of State and Central Taxes and Levies (RoSCTL) schemes to exports made through the postal mode in electronic form, with effect from 15th January 2026.

This landmark measure aims to provide a level playing field for exporters using the postal channel and to create a conducive and inclusive ecosystem for the growth of cross-border e-commerce. The initiative is expected to significantly enhance the competitiveness of MSME exporters, especially those located in smaller towns and remote areas, and give a major fillip to postal exports.

To operationalise these benefits, CBIC has approved amendments to the Postal Export (Electronic Declaration and Processing) Regulations, 2022, enabling exporters to claim Duty Drawback, RoDTEP and RoSCTL benefits for goods exported through the postal route. Accordingly, Notification No.07/2026–Customs (N.T.) amending the Postal Export (Electronic Declaration and Processing) Regulations, 2022 and Circular No. 01/2026 –Customs explaining the amendments and detailing the operational modalities have been issued on 15 January 2026.

Over recent years, the Government of India has undertaken a series of policy initiatives, digital reforms and regulatory measures to transform India's e-commerce export ecosystem. A dedicated chapter titled "Promoting Cross-Border Trade in the Digital Economy" has been introduced in the Foreign Trade Policy 2023, providing a comprehensive framework to promote cross-border e-commerce through courier, post, e-commerce export hubs, Dak Niryat Kendras and other facilitative mechanisms.

India currently has 28 Foreign Post Offices (FPOs) notified under Section 7 of the Customs Act, 1962. CBIC has undertaken several measures to strengthen cross-border trade through the postal and courier modes. The Postal Export (Electronic Declaration and Processing) Regulations, 2022 enabled end-to-end electronic processing of export declarations for postal exports. Further, the Postal Import Regulations, 2025 were notified to facilitate electronic processing of postal imports. Automation of IGST refunds for postal exports was successfully implemented in September 2024.

To further promote e-commerce exports, CBIC, in collaboration with the Department of Posts, launched an innovative 'Hub and Spoke' model in December 2022, leveraging India Post's vast nationwide network. Under this model, over 1,000 Dak Niryat Kendras (DNKs) have been designated across the

country to facilitate booking, aggregation and processing of export parcels, particularly benefiting MSMEs and small exporters.

The extension of export incentives to postal shipments marks another important milestone in the Government's ongoing efforts to simplify procedures, reduce costs, and promote inclusive growth of India's exports, strengthening the country's position in the rapidly evolving global e-commerce landscape.

NB/KMN

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