



E-Serve No.: 133 of 2025 | Date: July 24, 2025

Sub: Clarification regarding applicability of Para 2.12 of FTP 2023

Dear Member,

O/o DGFT has issued Policy Circular No. 2/2025-26 dated 22.07.2025 ([enclosed](#)) clarifying the applicability of Para 2.12 of FTP 2023 on Customs clearance against Authorisations.

What does Para 2.12 of FTP 2023 provide?

>> Para 2.12 of FTP 2023 provides that –

- Goods imported / arrived in India before the issuance of an import Authorisation may still be cleared by Customs after obtaining the Authorisation.
- However, such goods must be first warehoused (i.e., cleared under a Bill of Entry for Warehousing) before they can be cleared for home consumption.
- This provision is not applicable to 'Restricted' items or those handled exclusively by State Trading Enterprises (STEs), unless specifically allowed by DGFT.

Clarification on Para 2.12 of FTP 2023 vide Policy Circular No.2/2025-26 dated 22.07.2025

- Goods that are imported / shipped / have arrived in advance, but are not yet cleared from Customs, can 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 not be available for 'Restricted' items or Items traded through State Trading Enterprises (STEs), unless specifically allowed by DGFT.

Members may kindly make a note of the above.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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