OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS,
AIRPORT SPECIAL CARGO, AIRPORT PARCEL SORTING OFFICE, SPEED POST CENTRE,
VILE PARLE(EAST), MUMBAI-400 099
E-mail: customs-apsomum3@gov.in

F.No. CUS/POST/MISC/310/2025-APSO-Cus-APSC-Zone-III **Date: .09.2025**

Public Notice No. 47/ 2025-26

Sub:- Changes introduced vide reduction in GST rates w.e.f. 22.09.2025 for Import through Post – Reg.

Attention of all Importers, Exporters, Customs Brokers, Custodians, General Trade, all stakeholders and all the taxpayers utilizing the services of Indian Post. Attention is invited towards recommendations of the 56th meeting of the GST Council held at New Delhi dated 03.09.2025, it has been decided by the Government of India to reduce the rate of GST from 28% to 18% w.e.f. 22.09.2025, for all articles imported for personal use under CTH 9804 and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation Act) 1992 (22 of 1992).

2. Accordingly, w.e.f. 22.09.2025, there will be new effective rates of duty for the articles imported through Post, as below:-

Consignment Type	Basic Customs Duty (BCD) (%)	Social Welfare Surcharge (SWS) (%)	IGST (%)	Total Duty (%)
B2B	As per Tariff			
Personal Import (Where Monetary Transaction involved)	10	10	18	30.98
Gift	20	10	18	43.96

3. IGST is levied on (CIF value + BCD + SWS) & SWS is levied on BCD. CIF value includes Cost + Insurance + Freight.

For Example: Let's assume CIF value be INR 100.

I. Duty Calculation on Personal Import :-

CIF Value (INR)	BCD @10%	SWS @10% of BCD	IGST @18% of (CIF + BCD + SWS)	Total Duty (BCD + SWS + IGST)
100	10	1	(100+10+1) x 18% = 19.98	30.98

II. Duty Calculation on Gift Items :-

CIF Value (INR)	BCD @20%	SWS @10% of BCD	IGST @18% of (CIF + BCD + SWS)	Total Duty (BCD + SWS + IGST)
100	20	2	(100+20+2) x 18% = 21.96	43.96

4. KYC Norms applicable:

I. **Import**: Any one of the following documents is required for KYC in Import:-

Aadhar Card/ PAN Card/ Passport/ Driving License / Voter ID Card/ Latest Gas Bill/ Post Office Identity Card.

II. Standard Checklist of documents required for Import clearance at APSO are Invoice, Packing list, Proof of Payment, or if subject to certain restrictions then No Objection Certificate from other agencies (PGAs) like Assistant Drug Controller, Wild Life Regional Officer, Plant and Animal Quarantine, Ministry of Environment, etc.

III. **Export**: Documents to be submitted by the First Time Exporter for KYC Registration.

- ❖ Request Letter
- ❖ Importer Exporter Code (IEC) Certificate
- ❖ GST Registration
- ❖ Letter of Undertaking (LUT)
- ❖ Drug Licence (For Medicines and Drugs)/ UDYAM/ FSSAI Certificate
- ❖ Pan Card
- ❖ ADHAR Card
- ❖ Bank Letter -AD Code (with branch mail ID from where your account confirmation can be done)
- ❖ Electricity Bill
- ❖ Rent Agreement
- ❖ GST Return
- ❖ Income Tax Return (ITR)
- ❖ Bank Statement
- ❖ Your mobile No. or E-mail ID for any query.

Note-1 Please follow the sequence of the documents and also mail all the documents on customs-apsomum3@gov.in. *(All the documents should be self-attested)*

IV. Standard Checklist of documents required for Export clearance at APSO are as follows:

Sr. No.	**Export Commodity**	**Documents Required**
1.	Pharmaceuticals	Invoice, Packing list, Purchase Invoice, Assistant Drug Controller NOC, GMP, License etc.

2.	Food Stuff	Invoice, Packing list, FSSAI, Any other Supporting Documents
3.	Cosmetics	Invoice, Packing list, Purchase Invoice, Assistant Drug Controller NOC, Any other Supporting Documents
4.	Ayurvedic Medicine	Invoice, Packing list, Purchase Invoice, Assistant Drug Controller NOC,
5.	Stationery Product	Invoice, Packing list, Other Supporting Documents
6.	Automotive Parts	Invoice, Packing list, Purchase Invoice, Any other Supporting Documents
7.	Tea/Coffee/Spice Product	Tea/Coffee/Spice Board Certificate, Invoice, Packing list, Any other Supporting Documents
8.	Chemical/dyes	Invoice, Packing list, Purchase Invoice, MSDS, COA etc. Any other Supporting Documents
9.	Plastic items	Invoice, Packing list, Any other Supporting Documents
10.	Music instruments	Invoice, Packing list, Purchase invoice, Any other Supporting Documents
11.	Wood Handicrafts	Invoice, Packing list, Wood Declaration
12.	Others	Invoice, Packing list, Any other Supporting Documents

5. **Charges to be paid**: In case of Postal Import, there are no additional charges payable to Customs apart from the Import Duty. However, Postal delivery charges are applied at the time of delivery—INR 100 for parcels and INR 30 for packets. These charges are collected along with the Import Duty.

In case of Postal Export, no additional charges are payable to Customs apart from the Export Duty, if applicable. However, the Post collects charges as per the applicable tariff for the destination country of export.

6. For any other grievances or support, you may contact us or send an email using the details provided below:

Customs:
Office of the Deputy/ Assistant Commissioner of Customs, APSO:
022-26156049
Import Examination, APSO: 022-26156220
Export Examination, APSO: 022-26156063
E-Mail: customs-apsomum3@gov.in

Post:
Office of the Sr. Superintendent of Post, Airmail Sorting Office:
EMS 022-26156503 / 022-26156872
E-Mail: supdtfgn@gmail.com

7. Any discrepancies/ difficulty faced on the new introduced GST rate, the specific issues may be brought to the notice of the Deputy/ Assistant

Commissioner of Customs, APSO, APSC Commissionerate, Mumbai Zone-III through e-mail at customs-apsomum3@gov.in.

This issues with approval of the Competent Authority.

Digitally signed by
Jayesh Prabhakar Jadhav
Date: 10-10-2025
15:28:17

(Jayesh P. Jadhav)
Assistant Commissioner of Customs
APSO, APSC, Mumbai Customs Zone-III

Copy to:

1. The Dy/Asst. Commissioner of Customs, EDI, Zone-III. (for uploading on website).

2. Notice Board.

3. Office Copy.