OFFICE OF THE COMMISSIONER OF CUSTOMS,
AIRPORT SPECIAL CARGO COMMISSIONERATE,
COURIER CELL, INTERNATIONAL COURIER TERMINAL,
SAHAR ROAD, ANDHERI EAST, MUMBAI-400099
E-Mail: couriercell-apscmum3@gov.in

Date: 08.10.2025

PUBLIC NOTICE NO. 52/2025-26

Subject: Clarification on Basic duty structure on import through Post office and Courier-reg.

1. For CTH- **9804**; The duty structure is as follows:

a. All goods imported under CTH 9804, intended for personal use and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation Act), 1992 but excluding articles falling under heading 9803 attract duty of BCD 10%, SWS 10%, IGST 18% as per SI No. 608 of Customs Notification 50/2017. The detailed breakup of duty structure on personal imports where commercial transaction is involved and where benefit of duty concession under SI No. 608 of Customs Notification 50/2017 as amended is applicable as given below:

Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs.**X**

Sr. No.	Duty	Rate of Duty	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	10% of X	10.00% of X
2	Social Welfare Surcharge (SWS)	10% of BCD	1.00% of X
3	IGST	18% of (X+BCD+SWS)	19.98% of X
	Total Duty (1+2+3)		**30.98% of X**

b. The Customs duty on consignment imported in the name of individual (where transaction of money is involved), is 30.98% whereas customs duty rate on import consignments imports as gifts (where transaction of money is not involved) is @ 41.60%. The detailed bifurcation of Customs duty structure for different consignments is as below: -

Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs.**X**

Sr. No.	Duty	Rate of Duty	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	20% of X	20.00% of X
2	Social Welfare Surcharge (SWS)	NIL	NIL
3	IGST	18% of (X+BCD+SWS)	21.60% of X
	Total Duty (1+2+3)		**41.60% of X**

2. The Customs duty applicable on consignment imported as Business to Business is as per tariff.
3. For CTH: 4901 1010 (Printed Books); The duty structure is as follows:

Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs.**X**

Sr. No.	Duty	Rate of Duty	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	5% of X	5.00% of X
2	Social Welfare Surcharge (SWS)	NIL	NIL
3	IGST	NIL	NIL
	Total Duty (1+2+3)		**5.00% of X**

4. For KYC norms attention is drawn to Board's Circular 02/2018-Customs dated 12.01.2018 (https://taxinformation.cbic.gov.in/view-pdf/1000404/ENG/Circulars), which states the following:

a. For any consignment containing letter or document shall be exempt from requirement of KYC verification. However, it shall be the responsibility of the Authorized Courier that all such packages are subjected to x-ray scanning, in order to ensure that the packages do not contain any item other thar letters or documents.

b. In case the goods are brought in the name of any company/firm/institution/organization registered under GST laws. The documents required are as follows:

- IEC of the organization;
- GSTIN of the organization;
- Bank AD code.

c. And, if a company/firm/institution/organization is not registered under GST laws, then PAN or Unique Identification Number (UIN) is required along with the above-mentioned documents

d. In case of the Individuals, only 02 documents are required for KYC verification. One for proof of identity and other as proof of address, and if any document contains both proof of identity and proof of address, the same would be sufficient for the purpose of KYC verification. Aadhar card is also one of the documents for individual.

5. Applicable fees and charges: Apart from the Customs Duty, the authorized courier charges the delivery fees along with the warehouse charges.

Any difficulties in this regard, may be brought to the notice of the Grievance redressal officer of Customs, Smt. Shikha Dhahiya (8814981023) International Courier Terminal and shri Manges Sagwekar (9167907389), APSO, Airport Special Cargo Commissionerate, Mumbai Zone-III.

Commissioner of Customs,
Airport Special Cargo Commissionerate,
Mumbai Customs, Zone-III

Digitally signed by
Santosh Kumar Mishra
Date: 07-10-2025
10:46:00

Copy to:

1. The Principle Chief Commissioner of Customs, Mumbai Zone-III;
2. All Additional/Joint Commissioner of Customs, APSC;
3. Deputy/Assistant Commissioner of Customs, APSC;
4. AC, APSO, Mumbai
5. Sr. Superintendent, Post Office, Ville Parle East, CSIA, Terminal 1, Mumbai.
6. MIAL, ICT, Mumbai;
7. All Courier Companies at ICT, Mumbai;
8. AC/DC, EDI for uploading on Mumbai Customs Zone-III website;
9. Office Copy.