भारतसरकार/ GOVERNMENT OF INDIA
वित्तमंत्रालय, राजस्वविभाग/ MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
आयुक्तसीमाशुल्ककार्यालय (विमानपत्तन) / OFFICE OF THE COMMISSIONER OF CUSTOMS(AIRPORT)
डाकमूल्यांकनविभाग,विदेशडाकभवन,/ POSTAL APPRAISING DEPARTMENT, FOREIGN POST BUILDING,
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FAQs on Imports through Postal mode

Q1. What is the Role of Postal Appraising Department, Chennai Customs?

In the Foreign Post Office at Chennai, two departments of the Central Government i.e. Postal Appraising Department of Chennai Customs & Foreign Post Office of the Postal Department function side by side. The role of Customs Postal Appraising Department is to clear consignments that are received through the Postal Channel and are presented by the Chennai Foreign Post Office for Customs clearance.

Q2. What is the Location of Postal Appraising Department, Chennai Customs?

The Office of the Postal Appraising Department (PAD) is located at Foreign Post Office, Foreign Post Building, Beside BSNL Rajiv Gandhi Memorial Telecom Training Centre, Meenambakkam, Chennai – 600016.

Q3. What laws and regulations govern Post imports?

Imports and exports through Post are regulated by the Customs Act, 1962, the Postal Imports Regulations, 2025,Other Customs Allied Acts and the Foreign Trade Policy along with DGFT notifications and CBIC circulars.

Q4. What are considered as "personal imports"?

All goods imported through a Foreign Post Office which are meant for personal use or consumption, are not connected with trade, manufacture or agriculture and are not intended for furtherance of business fall under chapter heading 9804;

Q5. Which goods imported for personal use are covered under Chapter Heading 9804?

All dutiable goods imported for personal use are covered under Chapter Heading 9804, except the following

1. Motor Vehicles **[Note 4 of Chapter 98]**

2. Alcoholic Beverages **[Note 4 of Chapter 98]**
3. Tobacco & manufactured products thereof **[Note 4 of Chapter 98]**
4. Articles imported under an import license or a Customs clearance permit **[Note 6 of Chapter 98]**
5. Printed books **[Note 7 of Chapter 98]**

Q6. How are goods excluded from Chapter Heading 9804 classified?

Goods excluded from Chapter Heading 9804 must be classified under their respective chapter headings as per the Customs Tariff Act, 1975, based on their description and nature.

Q7. What are considered as "gifts"?

Gifts are any bonafide gifts imported for personal use, provided they are not prohibited or restricted and involve no transfer of foreign exchange.

Q8. What is the duty structure on import of consignments through Postal Mode?

Goods imported under **Heading 9804**, intended for personal use, are eligible for concessional duty as per **Sl. No. 608 of Notification 50/2017-Cus.** The duty is calculated on the Assessable Value, which is the CIF (Cost, Insurance, and Freight) value of the goods. The detailed duty structure for personal imports involving a commercial transaction is as follows:

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

S.No	**Duty**	**Rate of Duty (Concessional Rate)**	**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**

Q9. What is the duty on consignments declared as gifts?

The detailed breakup of duty structure on import of Bonafide gifts is given below: Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs. X

S.No	**Duty**	**Rate of Duty**	**Duty Amount (as % of X)**
1	Basic Customs Duty (BCD)	20% of X	20.00% of X

2	IGST	18% of (X + BCD)	21.6% of X
	Total Duty (1+2)		**41.6% of X**

** SWS is exempted for all goods falling under heading 9804 other than goods covered under S. No. 608 of the notification No. 50/2017-Customs, dated the 30th June, 2017 as per Notification No. 07/2025-Customs dated 01.02.2025.

Q10. How is Customs duty on gifts calculated? (Example for ₹10,000 CIF)

S. No.	Duty Type	Rate	Amount (₹)
1	Basic Customs Duty (BCD)	20% of 10,000	2,000
2	IGST	18% of (10,000 + 2,000)	2160
TOTAL DUTY PAYABLE			**4,160**

11.What is exempt category of import of goods through post when it is'Personal Import'? or Is there any Exemption of duty when goods imported as 'Personal Import'?

(i) Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one thousand rupees per consignment in terms of Sr. No. 610 of Customs Notification No. 50/2017-Customs dated 30.06.2017 (as amended).

(ii) Lifesaving drugs/medicines for personal use, supplied free of cost by overseas supplier are exempted from Import duty (Reference - Sr. No. 607A of Customs Notification No. 50/2017-Customs dated 30.06.2017) subject to the importer fulfills condition at Sr. No. 16 or 104 of Customs Notification No. 50/2017-C`ustoms dated 30.06.2017(as amended).

Any goods other than above two categories are subjected to Import duty as applicable. A reference is invited to Circular No.4/2020-Cus dated 31/01/2020.

Q12. Are gifts up to ₹5,000 exempt from duty?

No. As per DGFT Notification No. 35/2015-2020 dated 12.12.2019 (read with CBIC Circular No. 4/2020-Cus. dated 21.01.2020), the import of goods through Post or post as "gifts" is prohibited, except for life-saving drugs/medicines and Rakhi (but not gifts related to Rakhi). Further, import of goods as gifts with payment of full applicable duty is permissible.

Q13. I had paid all the charges at the time of booking parcel at origin country. Am I supposed to pay any Customs Duty at the time of receiving of goods through post?

The sender may have paid booking and shipping charges at the time of booking the parcel in the origin country. However, customs duty is not included in these charges. Customs duty is levied on the imported article at the time of clearance by the Indian Customs Authorities and is collected by the Postal Authorities at the time of delivery of the article.

Q14. What goods are not allowed through Post?

As per Postal Imports Regulations, 2025, the following categories of goods cannot be imported through Postal mode:

(A) The following imported goods requiring testing of samples thereof before their clearance, namely:

1. Animals and their parts, plants and their parts.
2. Perishable goods.
3. Publications containing maps depicting incorrect boundaries of India.
4. Precious and semi-precious stones, gold, or silver in any form.

(B) Import of goods under any export promotion scheme referred to in the Foreign Trade Policy 2009-14 or 2015-20 or 2023, as the case may be.

Q15: What documents are required for KYC verification for imports/exports through Post?

Any **one valid document** (Aadhaar, Passport, PAN, or Voter ID) is sufficient if it contains both *identity* and *address*.

Q16. How to Check Status of Article/Consignment imported through postal Mode?

The status of the consignment can be checked from the Postal Department website www.indiapost.gov.in. For queries regarding pilferage, shortage, improper handling, damage or defective packing, the Postal Department should be contacted.

International articles with Tracking Number prefixed with E, C, R, L& U are dealt by the Office of the Superintendent, Foreign Post Office, Office Address: Foreign Post Office, Foreign Post Building, Beside BSNL Rajiv Gandhi Memorial Telecom Training Centre, Meenambakkam, Chennai – 600016.

Q17. Who is responsible for the safety, security, handling, and repacking of import parcels, and how can I address issues like shortage, pilferage, improper handling, damage, defective packing, or check the status of my consignment?

The Postal authorities being custodians of the Import parcels are at all times responsible for the safety, security, and handling and repacking of the contents of the consignments. Therefore, no claim for compensation on account of shortage, pilferage, improper handling, damage or defective packing lies with the Customs. The Postal authorities may be contacted for queries relating to the status of consignments at following email: fgnpoair[at]gmail[dot]com; packpost[at]gmail[dot]com Telephone number 044- 25220557; 044-2522329; 044-25240963; 044-25240965**.**

Q18. What happens to an article if the addressee refuses to pay the applicable customs duties at the time of delivery by the postal authority?

If the addressee is not willing to take the delivery by paying the applicable customs duties at the time of delivery of article by postal authority, then the article will be re-exported to the sender/originating country, subject to Customs approval.

Q19. What can the addressee do if they are dissatisfied with the duty imposed by customs officials?

If the addressee is dissatisfied with the customs duty imposed by officials, the consignee should refrain from accepting the delivery of the consignment from the post office of delivery. Instead, the consignee should send back the consignment to the Postal Appraising Section, Chennai through the respective area postmaster requesting a re-assessment for a reduction or waiver of the duty, accompanied by supporting documents.

Q20. How can I raise a grievance or seek help with customs services in Chennai?

- Office of Postal Appraising Department, Chennai may be contacted for any queries relating to Customs clearance of consignments that are received through the Postal Mode. The telephone number of PAD, Customs is 044-22340008 and e-mail id is pad-chennai@gov.in.

Q21. Where can I find official updates?

- CBIC website: https://cbic.gov.in
- ICEGATE: https://icegate.gov.in
- Zonal/Commissionerate websites (Public Notices & Standing Orders).

(B. VINAYAK)
JOINT COMMISSIONER
PAD,Airport - Chennai

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B Vinayak
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