



दि प्लास्टिक एक्स्पोर्ट प्रमोशन कौन्सिल
(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)

THE PLASTICS EXPORT PROMOTION COUNCIL
(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

Ref. No.: Plexh/Cir/432
Date :22.08.2025

To,
All Members of Plexconcil/
COA Members

Dear Sir/ Madam,

Subject: Clarification on Correlation of Inputs under DFIA Scheme – CBIC Circular No. 20/2025-Cus

We wish to inform you about the CBIC has issued Circular No. 20/2025-Cus dated 24.07.2025 providing clarification on the requirement of correlation between imported inputs and export products under the DFIA Scheme, as per FTP 2023 and Notification No. 25/2023-Cus dated 01.04.2023.

Summary - CBIC Clarification: -

- Correlation of technical characteristics, quality, and specifications is only required for specific inputs listed in Paragraph 4.29 of the Foreign Trade Policy (FTP), 2023.
- For inputs under Paragraphs 4.12 and 4.28(iv) of FTP, 2023:
 - Only the name and quantity of the specific input used must be declared in the Shipping Bill.
 - No requirement to declare technical characteristics, quality, or specifications.

Members are advised to review the circular and ensure compliance to avoid clearance delays under the DFIA Scheme.

For reference, the full CBIC circular is available on the official website and available to download <https://taxinformation.cbic.gov.in/view-pdf/1003286/ENG/Circulars>

This is for your information.

Best regards

Bharti Parave
Dy. Director
Plexconcil