दि प्लास्टिक एक्सपोर्ट 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: Plex/Cir/378
Date: 07.08.2026

To,

All Plexconcil Members/COA

Dear Sir/Madam,

Subject: Introduction of Inventory-based Cross-border E-Commerce Export Framework under FTP

We wish to inform that DGFT has issued **Notification No. 27/2026-27 dated 05 August 2026**, introducing the **Inventory-based Cross-border E-Commerce Export Framework** under the Foreign Trade Policy (FTP) 2023.

The objective of this Framework is to enable e-commerce exports through an inventory model under which the Exporter-on-Record holds inventory for export, undertakes export-related processes, exports goods, and assists and enables Sellers-on-Record to access global markets.

For the purposes of the Inventory-based Cross-border E-Commerce Facilitation Framework, unless the context otherwise requires, the following expressions shall have the meanings assigned to them:

1. **'Exporter-on-Record (EOR)'** means an entity holding a valid IEC and GSTIN, registered with DGFT under the Inventory-based Cross-border E-Commerce Facilitation Framework, exporting and selling goods procured from one or more Sellers-on-Record to buyers located outside India.
2. **'Seller-on-Record (SOR)'** means an entity registered in India under the applicable Goods and Services Tax law, supplying goods produced in India to the Exporter-on Record against the Exporter-on-Record's confirmed export orders, for the purpose of export to buyers located outside India.
3. **'Export Inventory'** means goods procured by the Exporter-on-Record from a Seller on-Record against a confirmed export order and held exclusively for export, which are designated, recorded, and traceable in the Exporter-on-Record's records as export designated stock.
4. **Domestic Inventory'** means goods held by the Seller-on-Record for supply in the Domestic Tariff Area (DTA).
5. **'Export Rebates and Refunds' (ERR)** mean cash or cash-equivalent export incentives, rebates, refunds or remissions received by the Exporter-on-Record upon export of goods, including Duty Drawback, RoDTEP, RoSCTL or any other notified scheme involving direct monetary or transferable financial benefit. Export Rebates and Refunds shall not include non-transferrable duty remission instruments such as Advance Authorisation or EPCG Authorisation. Refund of taxes to Exporter-on-Record under the Central Goods and Services Tax Act, shall be an Exporter-on-Record entitlement and is not part of Seller-attributable Export Rebates and Refunds.

Members are advised to refer to the official notification for the detailed **Inventory-based Cross-border E-Commerce Export Framework**, which sets out the eligibility criteria, operational obligations, inventory management requirements, compliance provisions, and other operational requirements governing exports under the framework.

Download here: https://membership.plasticsepc.org/mails_images/20260806121642.pdf

This is for your information.

Best Regards

Bharti Parave

Dy. Director (Trade and Policy)

PLEXCONCIL