

[To be published in the Gazette of India Extraordinary Part-I, Section-I]

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade

**Public Notice No. 32 /2025-26**  
New Delhi, Dated: 20<sup>th</sup> November, 2025

**Subject: Amendment to Para 2.08 of the Handbook of Procedures-reg.**

S.O. (E): In exercise of powers conferred under Paragraphs 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments in Para 2.08 of the Handbook of the Procedures 2023 with immediate effect.

1. The details earlier required to be filed in ANF-1A have now been incorporated in the ANF-2A. Accordingly, ANF-1A stands deleted and ANF-2A is revised with immediate effect. The revised ANF-2A is attached as Annexure - I

2. Para 2.08 (c) of the HBP 2023 is amended as follows:

Para No.	Existing Provision	Revised Provision
2.08 (c)	The applicant is required to submit online application with the following details/documents (scanned copies to be uploaded) along with the IEC application;	The details submitted in the IEC application shall be validated through online integration with records maintained by relevant Ministries/Departments/Organisations/Banks, wherever feasible. Further, the applicant is required to submit the following details/documents (scanned copies to be uploaded), unless specifically exempted by the system during the online application process:
2.08 (d)	RAs would conduct post-verification of online IECs as per the guidelines.	The guidelines for the conduct of post-verification of Online IECs will be issued by DGFT Headquarters from time to time.

Para 2.08(c) (i) and 2.08(c) (ii) of the HBP 2023 remain unchanged.

**Effect of the Public Notice:** ANF-1A has been merged with the revised ANF-2A, and Para 2.08 (c) and Para 2.08(d) of the Handbook of Procedures 2023 is amended to enable electronic verification of details submitted in the IEC application, post verification of Online IECs, and to update the corresponding document submission requirements.

  
(Ajay Bhadoo)  
Director General of Foreign Trade &  
Ex-officio Addl. Secretary to the Government of India  
E-mail: dgft@nic.in

## ANF – 2A

## Application form for issuance/ Updation of Importer Exporter Code (IEC)

**Please Note:** The process of application for IEC is completely electronic and paperless. Applicant(s) may please navigate to the DGFT Website (<https://dgft.gov.in>)

Apply for IEC or Update IEC links to apply for a new IEC or update an existing IEC. The given ANF-2A is provided here for reference purposes. No paper copies or scanned copies of this ANF form are to be submitted to any Office(s) of DGFT.

## Applicant Details

i. Name of the Concern/ Firm					
ii. Address: (Registered Office Address is required in case of Companies/Head Office Address is required for all other categories)	Address Line 1:				
	Address Line 2:				
	State:	District:			
	City:	PIN Code:			
iii. Mobile No.					
Landline No.					
iv. Email ID					
v. Nature of concern / Firm (Please tick relevant category):	<input type="radio"/> Proprietorship <input type="radio"/> Partnership <input type="radio"/> Limited Liability Partnership <input type="radio"/> Private Limited <input type="radio"/> Public Limited <input type="radio"/> Govt. Undertaking <input type="radio"/> One Person Company <input type="radio"/> Registered Society <input type="radio"/> Trust <input type="radio"/> HUF <input type="radio"/> Foreign Limited Liability Partnership <input type="radio"/> Foreign Company Registered (in India) <input type="radio"/> Others				
vi. Permanent Account Number (PAN) of Concern/ Firm					
vii. Name as per PAN Database					
viii. Date of Birth / Incorporation Date					
ix. CIN / LLPIN					
x. GSTIN Number (Mandatory)					
<input type="checkbox"/> I don't have GSTIN Number.					

## Turn Over Details for the preceding three financial years:

Financial Year	Annual Domestic Turnover (Rs. Lakhs)	Annual Export Turnover (Rs. Lakhs)

xi. (a)Category of Exporter: (Please tick the relevant category)	<input type="radio"/> Merchant Exporter <input type="radio"/> Manufacturer Exporter <input type="radio"/> Merchant Cum Manufacturer Exporter <input type="radio"/> Service Provider <input type="radio"/> Other
--	---

(b) Others (please specify):		
Whether the firm is located in Special Economic Zone (SEZ)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Whether the firm is located in Export Oriented Unit (EOU) Scheme, Electronic Hardware	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Technology Park (EHTP) Scheme, Software Technology Park (STP) Scheme or Bio- Technology Park (BTP) scheme)?		
---	--	--

**Branch Details**

i. Enter number of Branches/Divisions/Units/Factories located in India:		
ii. Address of Branches, Divisions, Units, Factories located in India:	GSTIN Number:	
	Address Line 1:	
	Address Line 2:	
	State:	District:
	City:	PIN Code: <input type="text"/>
iii. Whether the branch is located in Special Economic Zone (SEZ)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
iv. Whether the branch is located in Export Oriented Unit (EOU) Scheme, Electronic Hardware Technology Park (EHTP) Scheme, Software Technology Park (STP) Scheme or Bio- Technology Park (BTP) scheme)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
v. Is Active Branch?		
<b>Details of Proprietor/Partner/Director/Karta/Managing Trustee(s):</b>		
i. Name as per PAN database		
ii. Date of birth as per PAN		
iii. Title	Shri <input type="checkbox"/>	Smt <input type="checkbox"/>
iv. Name		
v. Father Name		
vi. PAN		
vii. Director Identity Number (DIN) (in case of Company)		
viii. [ ] Is the Director a Foreign National?	Passport Number: _____	
ix. Residential Address	Address Line 1:	
	Address Line 2:	
	State:	District:
	City:	PIN Code: <input type="text"/>
x. Mobile Number		

**Bank Account(s) Details of the Applicant Entity:** (Please provide all bank account details associated with the PAN)

1.	Accountholder Name (to be the same as the name of Firm):
2.	Account Number:
3.	Name of the Bank:
4.	Branch Name:
5.	IFSC Code:
6.	Is Primary? [ ]

I have added all the Bank Accounts linked to the PAN.

**Other Details (Preferred sectors of operations)**

<b>Import</b>	<b>Goods</b>
	<ul style="list-style-type: none"> <li><input type="radio"/> Fish or Marine Products</li> <li><input type="radio"/> Agricultural or Allied Products</li> <li><input type="radio"/> Food Products</li> <li><input type="radio"/> Mineral and Petrochemical Products</li> <li><input type="radio"/> Chemicals or Allied Products</li> <li><input type="radio"/> Pharmaceutical Products</li> <li><input type="radio"/> Plastic and Allied Products</li> <li><input type="radio"/> Leather Products</li> <li><input type="radio"/> Wood and articles</li> <li><input type="radio"/> Paper and paperboard &amp; articles</li> <li><input type="radio"/> Textile &amp; Apparel Products</li> <li><input type="radio"/> Handicrafts</li> <li><input type="radio"/> Stone, ceramic, glassware, etc.</li> <li><input type="radio"/> Metal &amp; articles of metal</li> <li><input type="radio"/> Gems and Jewelry Products</li> <li><input type="radio"/> Mechanical and electrical Equipment</li> <li><input type="radio"/> Electronic Products</li> <li><input type="radio"/> Engineering Products</li> <li><input type="radio"/> Automobiles, Aircrafts and other transport equipment</li> <li><input type="radio"/> Sports Goods</li> <li><input type="radio"/> Medical or surgical instruments</li> <li><input type="radio"/> Arms &amp; ammunition</li> <li><input type="radio"/> Miscellaneous Products</li> <li><input type="radio"/> General Trading</li> <li><input type="radio"/> Others (Please specify)</li> </ul>
<b>Services</b>	
	<ul style="list-style-type: none"> <li><input type="radio"/> Information Technology (IT &amp; ITES) Services</li> <li><input type="radio"/> Accounting/Auditing and Bookkeeping Services</li> <li><input type="radio"/> Advertising Services</li> <li><input type="radio"/> Construction and related Engineering services</li> <li><input type="radio"/> Consultancy Services</li> <li><input type="radio"/> Distribution Services</li> <li><input type="radio"/> Education Services</li> <li><input type="radio"/> Entertainment services including Audio-visual services</li> </ul>

	<ul style="list-style-type: none"> <li>○ Environmental Services</li> <li>○ Financial and related services</li> <li>○ Healthcare services including services by nurses, physiotherapists and paramedical personnel</li> </ul>
	<ul style="list-style-type: none"> <li>○ Leasing or rental services without operator</li> <li>○ Legal Services</li> <li>○ Licensing services for the right to use intellectual property and similar products</li> <li>○ Maintenance, Repair and Installation Services</li> <li>○ Marketing Research and Public Opinion Polling</li> </ul>
	<p>Services/Management services</p> <ul style="list-style-type: none"> <li>○ Printing and Publishing services</li> <li>○ Real estate services</li> <li>○ Research and Development (R&amp;D) services</li> <li>○ Retail trade services</li> <li>○ Scientific and other technical services</li> <li>○ Tele communication Services</li> <li>○ Tourism and Hospitality Services</li> <li>○ Transport and Logistics Service</li> <li>○ Wholesale trade services</li> <li>○ Other Services</li> </ul>
Export	<p>Goods</p> <ul style="list-style-type: none"> <li>○ Fish or Marine Products</li> <li>○ Agricultural or Allied Products</li> <li>○ Food Products</li> <li>○ Mineral and Petroleum Products</li> <li>○ Chemicals or Allied Products</li> <li>○ Pharmaceutical Products</li> <li>○ Plastic and Allied Products</li> <li>○ Leather Products</li> <li>○ Wood and articles</li> <li>○ Paper and paperboard &amp; articles</li> <li>○ Textile &amp; Apparel Products</li> <li>○ Handicrafts</li> <li>○ Stone, ceramic, glassware, etc.</li> <li>○ Metal &amp; articles of metal</li> <li>○ Gems and Jewelry Products</li> <li>○ Mechanical and electrical Equipment</li> <li>○ Electronic Products</li> <li>○ Engineering Products</li> <li>○ Automobiles, Aircrafts and other transport equipment</li> <li>○ Sports Goods</li> <li>○ Medical or surgical instruments</li> <li>○ Arms &amp; ammunition</li> <li>○ Miscellaneous Products</li> <li>○ General Trading</li> </ul>

	<ul style="list-style-type: none"> <li><input type="radio"/> Others (Please specify)</li> </ul>
	Services
	<ul style="list-style-type: none"> <li><input type="radio"/> Information Technology (IT &amp; ITES) Services</li> <li><input type="radio"/> Accounting/Auditing and Bookkeeping Services</li> <li><input type="radio"/> Advertising Services</li> </ul>
	<ul style="list-style-type: none"> <li><input type="radio"/> Construction and related Engineering services</li> <li><input type="radio"/> Consultancy Services</li> <li><input type="radio"/> Distribution Services</li> <li><input type="radio"/> Education Services</li> <li><input type="radio"/> Entertainment services including Audio-visual services</li> <li><input type="radio"/> Environmental Services</li> <li><input type="radio"/> Financial and related services</li> <li><input type="radio"/> Healthcare services including services by nurses, physiotherapists and paramedical personnel</li> <li><input type="radio"/> Leasing or rental services without operator</li> <li><input type="radio"/> Legal Services</li> <li><input type="radio"/> Licensing services for the right to use intellectual property and similar products</li> <li><input type="radio"/> Maintenance, Repair and Installation Services</li> <li><input type="radio"/> Marketing Research and Public Opinion Polling Services/Management services</li> <li><input type="radio"/> Printing and Publishing services</li> <li><input type="radio"/> Real estate services</li> <li><input type="radio"/> Research and Development (R&amp;D) services</li> <li><input type="radio"/> Retail trade services</li> <li><input type="radio"/> Scientific and other technical services</li> <li><input type="radio"/> Tele communication Services</li> <li><input type="radio"/> Tourism and Hospitality Services</li> <li><input type="radio"/> Transport and Logistics Service</li> <li><input type="radio"/> Wholesale trade services</li> <li><input type="radio"/> Other Services</li> </ul>
Others (Please Specify)	

1. I/We hereby certify that:

A. the entity for whom the application has been made does not have any penalty(s) due under any of the following Acts (as amended from time to time):

- (i) The Customs Act, 1962,
- (ii) The Central Excise Act 1944,
- (iii) Foreign Trade (Development & Regulation) Act 1992, and
- (iv) The Foreign Exchange Management Act, 1999.
- (v) The Conservation of Foreign Exchange, Prevention of Smuggling Activities Act, 1974
- (vi) Central Goods and Services Tax Act, 2017
- (vii) State Goods and Services Tax Act, 2017 (SGST Act)
- (viii) Integrated Goods and Services Tax Act, 2017 (IGST Act)
- (ix) Union Territory Goods and Services Tax Act, 2017 (UTGST Act)

B. (Where the application is for a new IEC) None of the Directors / Partners / Proprietor / Karta / Trustees of the Company / Firm / Entity, (as the case may be), is/are a Director(s) / Partner(s) / Proprietor / Karta / Trustee in any other Company/ firm / entity which is on the Denied Entity List (DEL) of DGFT.

C. Neither the Registered Office of the company / Head Office of the firm / nor any of its

Branch Office(s)/ Unit(s)/ Division(s) has been declared a defaulter and has otherwise been made ineligible for undertaking import / export under any of the provisions of the Policy.

D. we have not obtained nor applied for issuance of an Importer Exporter Code Number in the name of our Registered / Head Office to any other Licensing Authority

2. I/We undertake to abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, as amended from time to time, the Rules and Orders framed there under, the Foreign Trade Policy, the Handbook of Procedures and the ITC (HS) Classification and the Export & Import Policy.

3. I/We fully understand that if any information furnished in the application is found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.

4. I/We hereby declare that the particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or withheld there from.

5. I hereby certify that I am authorized to verify and sign this declaration as per Paragraph 11.06 of the Foreign Trade Policy.

6. I hereby certify that I have added all the bank accounts linked under the PAN.

[  ] Tick the box as acceptance of declaration/undertaking and fill in the details below:

Date:

Place:

## **DETAILED GUIDELINES FOR ISSUANCE / UPDATION OF IMPORTER EXPORTER CODE (IEC)**

**I. Who needs to apply:** All who intend to import/export, are required to have an IEC. However certain categories of Importer/ Exporter are exempted from those obtaining IEC. The list of such categories of such categories is at paragraph 2.07 of Handbook of Procedure.

Please refer to Para 2.07 of the Handbook of Procedures to see the exempted Categories.

### **II. Application Process**

Please refer to the DGFT Website  Learn for Help and Frequently Asked Questions (FAQs) on IEC application and modification.

**ANF2(A)(I)**

**FORMAT OF BANK CERTIFICATE FOR ISSUANCE OF IEC**

(To be issued on the official letter head of the Bank)

Ref No. ....

To,

(Name & Address of the Issuing Authority)

Sir/Madam,

..... (Name of the bank/branch) certify that M/s  
..... (Name and Address of the account holder) is/are maintaining a  
Savings Bank Account/ Current Account (tick whichever is applicable) No.  
..... with us since .....

Note: The photograph affixed and attested is of the account holder

Affix Passport Size  
Photograph of the  
applicant

Photograph of  
the business  
premises

GEO Tagging  
of business  
premises

(Signature of the Issuing Authority) (Not  
Below the Rank of Manager) Name  
..... Designation  
..... IFSC Code of the  
Issuing Bank.....

Bank Seal

Date:

Place:

**FORMATOFELECTRONICIMPORTER-EXPORTERCODE(e-IEC)**

**GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE & INDUSTRY  
OFFICE OF DIRECTOR GENERAL OF FOREIGN TRADE**

.....  
.....  
.... (Full Address)

**CERTIFICATE OF ELECTRONIC IMPORTER-EXPORTERCODE(e-IEC)**

*[This is a computer-generated certificate. The authenticity of this certificate may be verified by clicking on the link "View your IEC" on the DGFT's website (<http://dgft.gov.in>) and filling in the e-IEC number and minimum three letters of the name of the e-IEC holder.]*

1. Name
2. Address
3. Name and Designation of the signatory applicant whose photograph has been uploaded
4. Address of The Branch/Div./Unit, if any:
5. IEC Number:
6. Date of Issue:
7. PAN

Place:  
Date: