

(To Be Published in the Gazette of India Extraordinary Part-I Section-I)

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi.

Public Notice No. 26/2025-2026
New Delhi Dated 15th October 2025

Subject: Amendment to Public Notice No. 42/2024-25 dated 21.01.2025 – reg.

In exercise of the powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the Director General of Foreign Trade hereby renumbers the Paras notified vide Public Notice No. 42/2024-25 dated 21.01.2025 in the Handbook of Procedures (HBP) 2023.

The following paras have been renumbered as follows:

4.95 Filing of Application for Diamond Imprest Authorisation (DIA)

The policy regarding Diamond Imprest Authorisation is outlined in the FTP 2023. Applicants shall submit their application online using ANF 4J to the concerned Regional Authority, as specified in Appendix 4A.

4.96 Conditions of Imports & Exports

- i. Imports and exports shall be permitted only through Mumbai Airport.
- ii. The import items are subject to pre-Import condition.
- iii. The export obligation shall be fulfilled exclusively through physical export of Natural Cut and Polished Diamonds, with each diamond weighing no more than $\frac{1}{4}$ of a Carat (25 Cents). One to one correlation between import and export shall not be required.
- iv. The holder of DIA must achieve a minimum value addition of 10% by realizing in Freely Convertible Currency. Provision of Para 2.52 (d) of FTP 2023, shall not be applicable to this scheme.
- v. Deemed exports are not allowed under this scheme.
- vi. Before clearance of goods through Customs, the holder of Diamond Imprest Authorisation (DIA) shall execute a Bond equal to the export obligation of DIA along with a performance Bank Guarantee of an amount equivalent to the duty foregone, with concerned Customs Authority.
- vii. Only those exports which are made after the date of import, may be accepted towards discharge of export obligation. Shipping Bills with relevant Scheme Code as per Customs Notification need to be endorsed with the Diamond Imprest Authorization Number, to establish co-relation of exports with the DIA issued.

4.97 General Provision

- i. For the purpose of import, the validity of DIA is 12 months from the date of issuance of Authorisation.

- ii. Period of fulfilment of export obligation is 18 months from the date of issuance of Authorisation.
- iii. Only one authorisation is allowed for one IEC for a particular financial year.
- iv. No ARO/Invalidation letter/Certificate of supply (CoS) is allowed against DIA.
- v. Imported material may be used in any unit of Diamond Imprest Authorisation holder subject to condition of paragraph 4.10 of this Handbook or by jobber / supporting manufacturer, provided same is endorsed on authorisation by Regional Authority. The facility of Co-licensee is not available for the DIA.
- vi. Goods exported under Diamond Imprest Authorisation may be re-imported in same or substantially same form subject to such conditions as may be specified by Department of Revenue. Authorisation holder shall also inform about such re- importation to the Regional Authority which had issued the Authorisation within one month from the date of re-import.
- vii. No extension of export obligation period will be allowed against DIA.
- viii. No Revalidation will be allowed against DIA

4.98 Fulfilment of export obligation

Diamond Imprest Authorisation holder shall file online application in ANF 4K to Regional Authority concerned, as specified in Appendix 4A and upload prescribed documents in support of fulfilment of export obligation.

4.99 Regularisation of Bonafide Default in fulfilment of export obligation

Cases of bonafide default in fulfilment of Export Obligation may be regularised by Regional Authority as under:

- (i) The DIA holder shall, for regularization, pay to Customs Authorities, Customs duty on unutilized value of imported material along with interest as notified by DoR. DIA holder shall pay Customs Duty along-with applicable interest online through ICEGATE Payment Gateway.
- (ii) Authorisation holder shall also be required to pay an amount equivalent to 1% of the shortfall in FOB value in Indian rupee, online through DGFT website into major "Head of Account: 1453, Foreign Trade and Export Promotion and Minor Head 102".

Effect of this Public Notice: The provisions relating to Diamond Imprest Authorisation (DIA) notified vide Public Notice No. 42/2024-25 dated 21.01.2025 have been renumbered.


(Ajay Bhadoo)

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