Regulatory Roadmap for Exporting Raw and Processed Medicinal Plant Products

Regional-cum-Facilitation Centre, Eastern Region (RCFC-ER)
National Medicinal Plants Board (NMPB), Ministry of AYUSH, Govt. of India
Jadavpur University, Kolkata - 700 032

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Disclaimer

This manual is provided for general information only and does not constitute legal, financial, regulatory, or agricultural advice. Regulations, market dynamics, and production practices in the medicinal plant sector change over time, and specific situations may require specialized guidance. Readers should independently verify all requirements with official authorities and seek advice from qualified professionals before acting on any aspect of this material. Neither the authors nor the publishers accept responsibility for any loss, damage, or consequences arising from the use or misuse of the information contained herein.

Foreword

This manual provides a timely and practical roadmap for Indian entrepreneurs, farmer-producer groups, SMEs and established manufacturers who aspire to take medicinal plants and Ayurvedic products to international markets. In a domain where regulatory complexity often discourages genuine businesses, it distils a wide range of legal, technical and documentation requirements into clear, actionable steps. Beginning with the fundamentals of setting up an export-ready enterprise and opening the necessary banking and tax accounts, the manual then walks the reader through each critical licenses and certificate needed along the export journey. GST registration, Importer-Exporter Code, FSSAI and Drug Manufacturing License, RCMC, phytosanitary and CITES permits, Certificates of Origin, health and sanitary certificates, Certificates of Analysis, packaging and labelling norms, e-Way Bills, customs shipping documents, insurance and post-export recordkeeping are explained in a structured, chapter-wise manner. By combining regulatory explanation with process-oriented guidance and sample templates, it reduces the learning curve for both new and experienced exporters. The focus on medicinal plants and Ayurvedic products is especially significant at a time when global demand for natural, plant-based health solutions is rising, and importing countries are tightening quality, safety and traceability standards. By emphasizing Good Manufacturing Practices, laboratory testing, hygiene and documentation discipline, the manual encourages exporters to compete not merely on price, but on credibility and compliance.

Mr. Prasun Mukherjee, Project Consultant (Marketing), RCFC-ER and Mr. Shantanu Chakraborty, Project Consultant (Technical), RCFC-ER have played a significant role in the development of this compendium. Dr. Soumyajit Biswas, Project Manager, RCFC-ER, and Mr. Sudipto Ghosh, Assistant Project Manager (Marketing) RCFC-ER have also assisted profoundly in the preparation of the compendium.

This document will serve as a valuable reference for universities, incubation centres, extension agencies, start-ups and industry practitioners working in the AYUSH and herbal value chain. If used as a training and day-to-day desk manual, it can help more Indian exporters participate sustainably in global trade, while safeguarding consumer safety and the country's reputation for quality.

I would also like to take this opportunity to express my heartfelt gratitude for the kind guidance and motivation provided by the CEO of NMPB, Ministry of AYUSH, Government of India, as well as the Hon'ble Vice Chancellor and Pro-Vice Chancellor of Jadavpur University.

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PI cum Nodal Coordinator, RCFC-ER, NMPB

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How to Export – A Practical Guide

Exports are a vital driver of economic growth for any country. They directly influence a nation's GDP, exchange rate, inflation levels, and interest rates. A healthy export sector boosts job creation, strengthens foreign exchange reserves, stimulates manufacturing, and increases government revenue. In many cases, expanding exports can help an economy recover from a recession and return to a growth path.

Selling goods and services to countries with favorable economic conditions supports higher GDP growth and helps reduce unemployment levels at home. However, entering international markets is rarely simple. It demands time, effort, and significant investm ent from businesses and entrepreneurs. Despite these challenges, exporting remains one of the fastest ways for a company to expand internationally and secure long-term survival. When done effectively, it is a strategic investment that can deliver substantial rewards.

Exporting allows businesses to earn higher profit margins by supplying products made at lower production costs to markets where they command higher retail prices. It also helps reduce overall costs and increase revenue, which together boost profits. Serving new markets often

means increasing production volumes, which creates economies of scale and brings down the cost per unit.

Another advantage is that exporters typically benefit from secure payment terms, such as advance payments, letters of credit, or documentary collections. These reduce financial risk, improve cash flow, and strengthen liquidity. Competing in new and unfamiliar markets also pushes businesses to evolve constantly — adapting products, improving processes, and refining strategies — which makes them more competitive over time.

Before starting to export, it is essential to select target countries wisely. Thorough market research should account for transport costs, customs duties, and the level of competition. A good strategy is to focus on markets where similar products and services face less competition, making it easier to succeed and build a lasting presence abroad.

2

Setting up Export Business

Exporting is a broad and multi-step process that demands careful planning and preparation before a business can begin trading internationally. To launch an export business, the first essential step is to legally establish an organization. An exporter must set up a sole proprietorship, partnership firm, limited liability partnership, company, or any other recognized legal entity with a suitable name and logo. Every business must be formally registered under the Companies Act, 2013, which outlines different registration options depending on the size, ownership structure, liability, and capital accessibility of the enterprise.

Businesses in India are classified in various ways — by size as micro, small, or medium; by the number of employees as private, public, or one-person companies; by control as holding, subsidiary, or associate companies; by liability as limited or unlimited; and by capital access as listed or unlisted. There are seven main types of company registration available.

A **Private Limited Company** is a popular choice for those wanting to operate as a privately held entity. In this structure, shareholders share liability and hold shares that cannot be publicly traded or transferred. To qualify, the company must have at least two and no more than fifteen

directors, with at least one being an Indian resident. It must have between two and 200 shareholders, a minimum paid-up capital of ₹1,00,000, and a registered office within India.

A **Public Limited Company**, on the other hand, allows shares to be owned by the general public and traded freely on stock exchanges. Such companies must obtain ROC certification before they can start operating commercially.

A **Partnership Firm** is another option, typically formed by two or more individuals who share profits and losses as defined in a partnership agreement under the Indian Partnership Act, 1932. A partnership does not necessarily need a license if a valid Partnership Deed is in place.

A **Limited Liability Partnership (LLP)** combines features of a partnership and a company, offering limited liability protection while keeping business and personal assets separate. An LLP must have at least one resident Indian partner and maintain minimum capital of ₹1,00,000.

A **One Person Company (OPC)** is a newer form of registration intended for solo entrepreneurs who want the benefit of limited liability without needing partners. It works like a hybrid between a sole proprietorship and a private limited company. To register an OPC, the individual must be an Indian citizen and the business must have minimum capital of about ₹1,00,000. However, businesses involved in financial activities are not eligible to register as an OPC.

A **Sole Proprietorship** is the simplest business structure, typically chosen by individuals who operate alone and assume full responsibility for profits and losses. It is easy to set up, manage, and is often used for small or home-based businesses.

Finally, **Section 8 Companies** are better known as NGOs or Non-Profit Organizations. They exist to promote charitable causes, education, science, the arts, or environmental protection. To register, a Section 8 Company must have at least two shareholders who also serve as directors, one of whom must be an Indian resident. Unlike other companies, they do not require share capital but must be registered at an Indian address.

3

Opening a Bank Account and other documents required for trade

To begin export operations, it is necessary to open a current account with a bank that is authorized to handle foreign exchange transactions. A current account is designed specifically for businesses, professionals, trusts, associations, societies, and other institutions. It offers various advantages, including unlimited deposits and withdrawals, a higher limit of free cheques each month, easy transfers and deposits across branches, and the benefit of an overdraft facility when needed. These features make a current account essential for traders, business owners, and institutions involved in export activities.

Opening a current account is a straightforward process. Many banks now provide the option to apply online. Once the application form is submitted, a bank representative will reach out to guide the applicant through the remaining formalities. To complete the process, the applicant must submit certain documents, after which the account can be activated and used for business transactions.

The documents generally required to open a current account include proof of identity for the proprietor, trader, professional, or institution - such as a PAN card and business documents like trade license and MSME (Udyam) Registration. For individuals, additional identity proofs like a voter ID card, passport, or driving license may also be needed. Proof of address is required as well, which could be a recent telephone or electricity bill. Lastly, proof of the business's existence must be provided.

In addition to a current account, every exporter or importer must have a valid Permanent Account Number (PAN) issued by the Income Tax Department. Applying for a PAN card can be done easily online or offline, and updates or corrections can also be requested online. The online process is simple and convenient: applicants fill out and submit the form online, pay the processing fee digitally, and then send copies of the required documents by post to NSDL or UTIITSL for verification.

To apply for a PAN card through the NSDL portal, first select the application for a new PAN for Indian citizens (Form 49A). Next, fill in all required details carefully, referring to the instructions provided. After completing the form, pay the applicable fee online. Once payment is successful, an acknowledgment will be generated and sent by email, along with details for

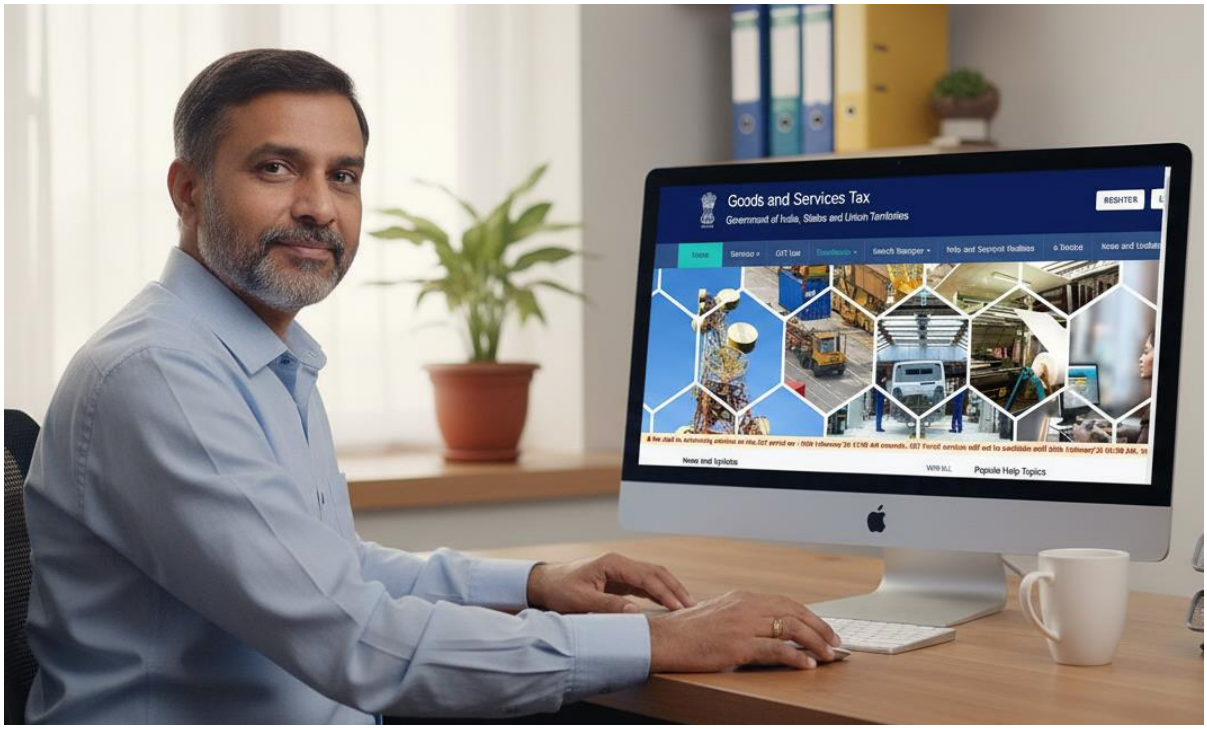
tracking the application. The applicant must then courier the necessary documents to the NSDL office. Once verified, the PAN card is issue d within about 15 days.

Alternatively, applicants can apply through the UTIITSL website. The process is similar: complete the online application, make the payment, and then send the documents by courier within 15 days of submitting the form. UTIITSL will process the documents and issue the PAN card within about 15 days.

To apply for a PAN card, applicants must provide proof of identity, proof of address, proof of date of birth, and, in the case of companies, firms, or associations of persons, a valid registration certificate.

4 GST Registration

Any business engaged in the supply of goods or services in India, whose turnover exceeds the threshold limit prescribed under the Goods and Services Tax Act, must mandatorily obtain a GST Registration. For most states, the threshold for goods is ₹40 lakhs and for services is ₹20 lakhs; however, for businesses engaged in exports, GST Registration is essential, regardless of turnover, because it enables the exporter to claim input tax credits on domestic purchases and to export goods or services under a Letter of Undertaking (LUT) or Bond, thus avoiding payment of IGST at the time of export.



The registration process begins with the applicant visiting the official GST portal at www.gst.gov.in. To start, the applicant must click on the 'Services' tab and navigate to 'Registration' and then select 'New Registration.' The applicant is required to fill in basic details such as legal name of the business (which must match the PAN), Permanent Account Number (PAN) of the business or proprietor, email address, and mobile number. After submitting these details, the portal generates an OTP (One-Time Password) which is sent to the registered mobile number and email for verification. Once verified, a Temporary Reference Number (TRN) is generated, which allows the applicant to proceed with the rest of the application. Using the TRN, the applicant logs in to the portal and completes Part B of the registration form (GST REG-01). This part requires detailed information, including the principal place of business, additional places of business if any, nature of business activities

(such as manufacturing, trading, wholesale, export, etc.), and details of the business promoter or proprietor including identity and address proof, photographs, and contact information.

It is mandatory to upload supporting documents. For a proprietorship, the PAN card and Aadhar card of the proprietor must be submitted. For partnership firms or companies, the PAN of the firm or company and incorporation certificate must be uploaded along with the partnership deed or Memorandum and Articles of Association (MOA/AOA). Proof of principal place of business such as a recent electricity bill, rent agreement, or property tax receipt is also required. If the business premises are rented, a copy of the rent agreement must be attached along with the NOC from the owner, if applicable. Bank account details including a cancelled cheque or bank statement are also needed.

Once the application is submitted, an Application Reference Number (ARN) is generated. This ARN can be used to track the application status online. The application is then reviewed by the jurisdictional GST Officer. If everything is in order, the officer approves the registration and issues a GSTIN (Goods and Services Tax Identification Number), which is a 15-digit unique number. The GST registration certificate is made available on the portal for download.

Once registered, the exporter must file for a Letter of Undertaking (LUT) if they wish to export goods or services without paying IGST upfront. The LUT allows exporters to make zero-rated supplies without payment of IGST, on the condition that they agree to comply with certain conditions and undertake to pay tax along with interest if they fail to realize export proceeds within the prescribed time. The LUT must be filed online in Form GST RFD-11 on the GST portal. If the LUT facility is not availed, the exporter must export under Bond and subsequently claim a refund of the IGST paid on such exports, which can take additional time and working capital.

In addition to enabling exports under LUT/Bond, having a valid GST registration allows the business to claim input tax credit on all GST paid on purchases and input services used in the course of business. This is crucial for exporters as it helps avoid cascading taxes and makes exports more competitive.

Once registered, the taxpayer must comply with periodic returns filing under GST, maintain records and invoices as prescribed, and ensure that the LUT is renewed each financial year if they wish to continue exporting without paying IGST. Failure to comply with these conditions may lead to penalties, interest, or suspension of GST registration.

In essence, GST registration is not just a legal requirement but also an operational necessity for any exporter in India who wishes to benefit from zero-rated supplies, claim refunds or input tax credits, and remain competitive in global trade.

Obtaining an Importer-Exporter Code (IEC)

The Importer-Exporter Code (IEC) is an essential business identification number that is mandatory for anyone looking to engage in import or export activities. No individual or business can carry out imports or exports without a valid IEC issued by the Directorate General of Foreign Trade (DGFT). For services or technology, an IEC is required only if the provider wishes to claim benefits under the Foreign Trade Policy or deals in specified services or technologies that make it compulsory.

Any type of business entity can apply for an IEC, including proprietorships, partnerships, limited liability partnerships (LLP), private or public limited companies, trusts, and societies. Since the introduction of GST, the IEC is now linked to the PAN of the firm or individual, though it is still issued separately by the DGFT.

The process to register for an IEC is straightforward and can be completed online. To apply, you must first visit the DGFT website and navigate to the Services section. Next, you will enter your PAN number and fill in the required details exactly as they appear on your PAN card. You will then need to provide your mobile number and email ID to complete the OTP verification. After verification, you must fill in your business entity details, add any branch information, and update the details of directors or partners. You will also need to upload scanned copies of all necessary documents, pay the registration fee online, preview the application, and finally submit it.

To complete the application, you will need an active email address and mobile number, a valid PAN card, and proof of address — for a proprietorship this could be an Aadhar card or passport; for other business types, acceptable documents include a sale deed, rent or lease agreement, or similar proof. You must also have a valid bank account in the applicant's name with a cancelled cheque. The current registration fee is ₹500 plus any applicable taxes.

Holding an IEC provides multiple advantages. It enables businesses to access international markets and showcase their products globally, including on major online platforms. By expanding exports, businesses can scale their operations and significantly boost revenue. An IEC also allows organizations to claim various benefits and incentives offered by DGFT, Customs, and other government agencies, such as tax exemptions on exports. Another advantage is that once issued, the IEC is valid for the lifetime of the business — it does not need to be renewed and can be used for all export and import transactions.

In practice, an IEC is required whenever an importer clears goods through Customs, sends money abroad through banks, or when an exporter ships goods and receives foreign currency payments in India. Banks, Customs authorities, and licensing bodies such as those for food exports and APEDA registration also require an IEC to process related transactions or grant approvals.

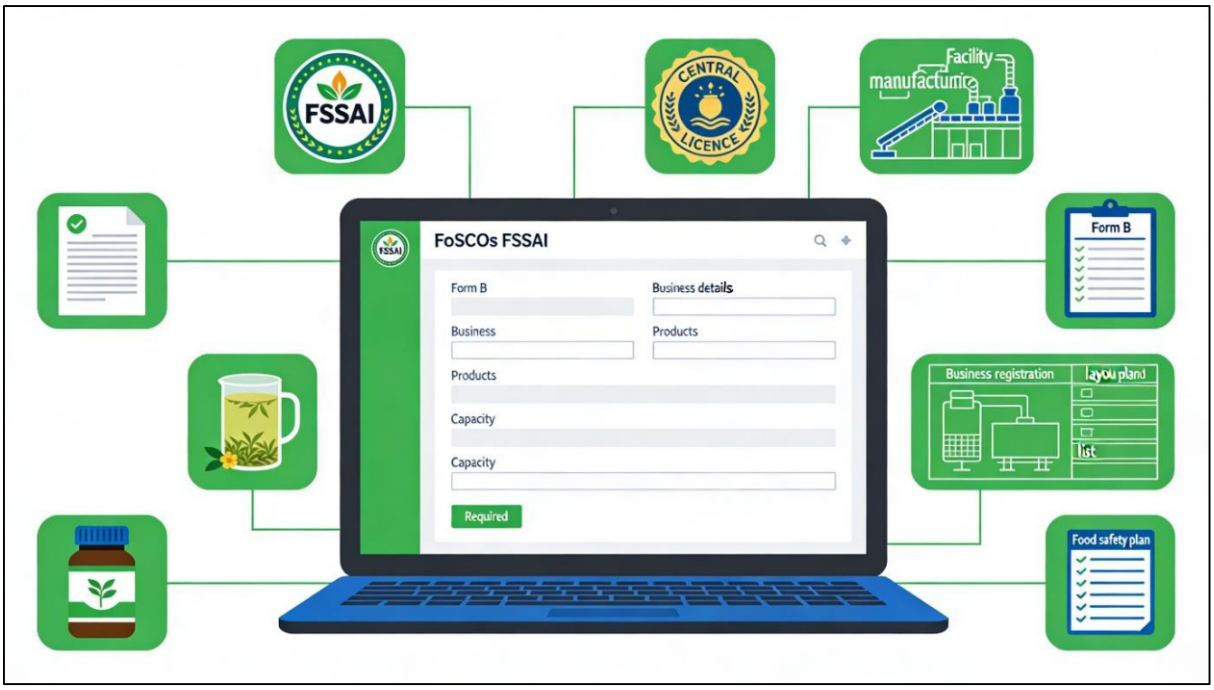
6

FSSAI License

Under India's Food Safety and Standards Act, 2006, any business that manufactures, processes, packages, stores, distributes, or exports food products must obtain a valid license from the Food Safety and Standards Authority of India (FSSAI). For exporters of Ayurvedic or herbal products, an FSSAI license is mandatory if the finished product is meant for human consumption — for example, herbal teas, nutraceutical supplements, edible powders, or Ayurvedic proprietary medicines that are ingested. The license ensures that the facility, processes, ingredients, packaging, and labelling comply with India's food safety standards and that products are safe for domestic consumption and export.

The process of obtaining an FSSAI license begins with identifying which category and type of license applies to your business. There are three levels of FSSAI registration or licensing: Basic Registration for very small operators, a State License for medium-sized food businesses operating within one state, and a Central License, which is mandatory for larger food businesses, exporters, and manufacturers with an annual turnover above ₹20 crores, or businesses operating in more than one state, or those involved in export. Most exporters of finished Ayurvedic or herbal food products must apply for the Central FSSAI License, which is granted by the central licensing authority at the FSSAI regional office relevant to the location of the manufacturing unit.

Once the appropriate category is identified, the applicant must submit the application online through the FSSAI Food Licensing and Registration System (FoSCoS) at https://foscos.fssai.gov.in. The applicant must first create an account, log in, and select the license type, then fill out Form B, which is the main application form for an FSSAI license. This form requires detailed information about the business, including the name and address of the manufacturing facility, type of products handled, installed manufacturing capacity, nature of the business (manufacturing, trading, export), and contact details of the responsible persons.



The application must be accompanied by supporting documents that prove the applicant's legal status, operational capacity, and compliance with food safety standards. These documents usually include a copy of the business registration certificate, a list of directors or partners, proof of possession of the premises (like a rent agreement or property deed), a layout plan of the manufacturing unit showing production and storage areas, a list of machinery and equipment installed, a food safety management system plan or certificate, identity and address proofs of the proprietor or directors, and details of the products proposed to be manufactured or exported. If the product requires any special approvals, such as Ayurveda proprietary product registration under the Drugs and Cosmetics Act, those documents must also be enclosed.

Once the application and documents are uploaded on the FoSCoS portal and the fee is paid online, the FSSAI licensing authority examines the application. An FSSAI Food Safety Officer may schedule an on-site inspection of the manufacturing premises to verify hygiene standards,

sanitation practices, equipment, storage, pest control, and recordkeeping. The officer may point out any non-compliances that need to be corrected before the license can be granted. After the inspection and verification process are satisfactorily completed, and any queries are resolved, the licensing authority issues the FSSAI Central License. This license typically remains valid for one to five years, depending on the duration requested and the fee paid, and must be renewed before expiry to avoid penalties.

Once issued, the FSSAI license number must be printed clearly on product labels and packaging in the prescribed format, as it is mandatory under Indian law. Exporters must ensure that the licensed premises consistently comply with FSSAI's hygiene and sanitation standards, maintain daily manufacturing records, batch numbers, testing records, and permit periodic inspections by FSSAI officials or designated third-party auditors.

Drug Manufacturing License

To manufacture Ayurvedic products in India for commercial sale and export, it is mandatory to obtain a Drug Manufacturing License under the Drugs and Cosmetics Act, 1940 and its accompanying Rules, 1945. This license ensures that the manufacturer complies with the required Good Manufacturing Practices (GMP) laid down in Schedule T, which specifically prescribes the standards for Ayurvedic, Siddha, and Unani medicines.

Any individual, partnership firm, or company intending to produce finished Ayurvedic medicines for the domestic market or for export must first ensure that they have adequate infrastructure, qualified personnel, and standardized processes in place. To begin with, the applicant must secure premises that meet the minimum area requirements specified by the licensing authority, which generally include separate, dedicated sections for raw material storage, manufacturing operations, quality control, finished goods storage, and packaging. The facility must be hygienic, well-ventilated, pest-free, and supplied with a source of clean water suitable for pharmaceutical use.

The applicant must also appoint a full-time technical staff that includes at least one qualified Ayurvedic expert typically a graduate degree holder registered with the respective State Council - and a qualified chemist or pharmacist who can supervise the quality control aspects. In addition to having the necessary human resources, the manufacturer must install the essential machinery and equipment for the proposed scale and type of production.

Once the facility and team are ready, the next step is to gather and prepare the required documentation. This generally includes a duly completed application form (commonly Form 24-D or 25-D, depending on the type of license sought), a covering letter addressed to the State Licensing Authority, a detailed site plan and layout of the premises, proof of legal occupancy of the premises such as a rental agreement or ownership deed, and a comprehensive list of the machinery and equipment installed. The applicant must also submit attested copies of the educational qualifications and registration certificates of the Ayurvedic expert and technical staff. A list of products to be manufactured must be provided along with their proposed formulations, methods of manufacture, and in-process quality control checks. Additional documents include a recent water analysis report certifying the potability of water used in manufacturing, an affidavit of non-conviction under the Drugs and Cosmetics Act, partnership

deed or Memorandum and Articles of Association in case of companies, and proof of payment of the prescribed license fee through challan or demand draft.

The complete application is then submitted to the State Licensing Authority, which is usually the Drugs Controller of the respective State Government. In many states, an online portal is available to submit the application and upload scanned copies of the documents, though physical submission is still required in some jurisdictions.

After the application is filed, the Licensing Authority appoints an Inspector or an inspection team to visit the manufacturing site. During the inspection, the premises are thoroughly checked for compliance with the GMP requirements under Schedule T. Inspectors verify whether the premises match the approved layout, whether the machinery and equipment are installed and functional, whether the technical staff is genuinely employed, and whether standard operating procedures are documented for every stage of the manufacturing process. If any non-compliance is observed, the applicant is generally given an opportunity to rectify the shortcomings within a stipulated time.

Once the inspecting authority is satisfied that all requirements are met, the Licensing Authority grants the Manufacturing License for Ayurvedic medicines, usually in Form 25-D, which is valid for five years and renewable thereafter. The license specifies the approved list of formulations, dosage forms, and the address of the manufacturing unit. The manufacturer must maintain proper batch manufacturing records, raw material records, in-process checks, and finished product testing reports to remain compliant with the Act and Rules.

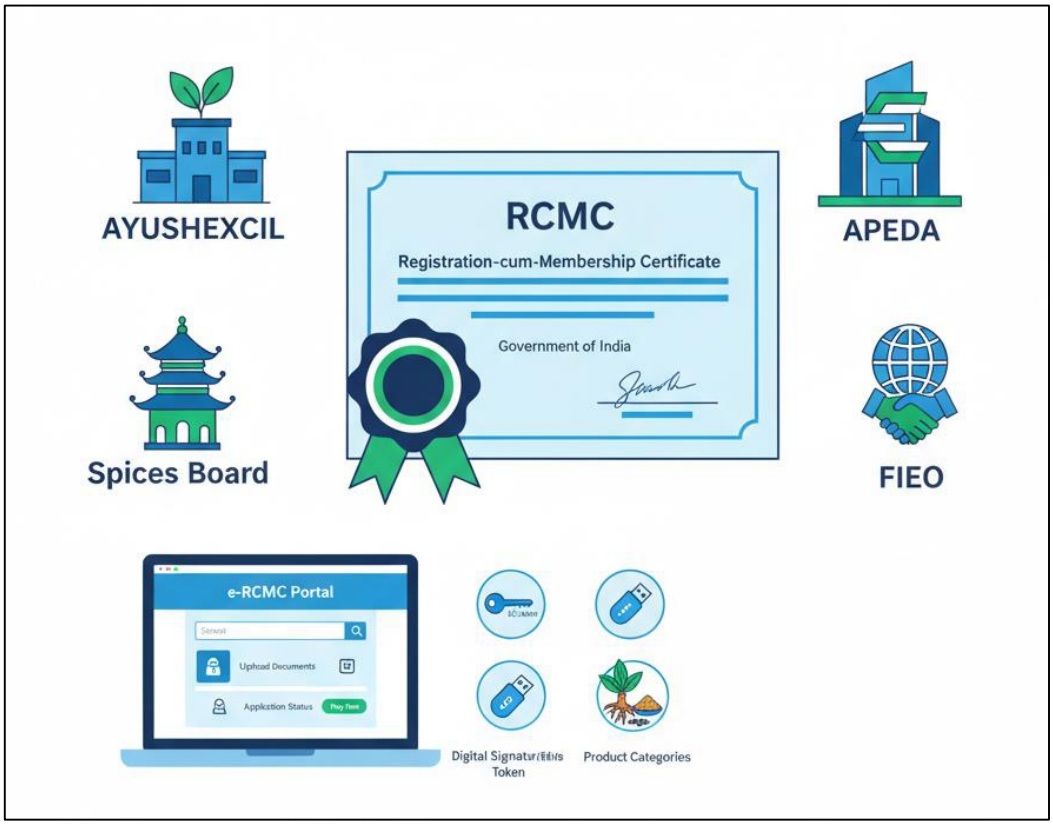
To export finished Ayurvedic medicines, the manufacturer must also comply with the importing country's requirements. Most importing countries ask for additional certifications such as a WHO-GMP Certificate, a Certificate of Pharmaceutical Product (CoPP), and in some cases, phytosanitary certificates if herbal raw materials are involved. These certificates are issued by the same State Licensing Authority or relevant export certification bodies.

Renewal of the Drug Manufacturing License must be initiated at least three months before the expiry date. The renewal application must include an updated list of products, any modifications in the plant layout or equipment, updated staff details, and an affidavit affirming continued compliance with the Drugs and Cosmetics Act and Rules. Labels must comply with Rule 161 of the Drugs and Cosmetics Rules, ensuring that information such as dosage, method of use, storage instructions, and expiry date are clearly stated.

8

Registration cum membership certificate (RCMC)

A Registration-Cum-Membership Certificate (RCMC) serves as proof that an exporter is engaged in exporting products registered with an agency or organization authorized by the Government of India. To obtain an RCMC, an exporter must submit an application using Form ANF 2C to the relevant Export Promotion Council (EPC) and declare their primary line of business in the application. To simplify this process, the DGFT has introduced a new Common Digital Platform- the DGFT e-RCMC module - which acts as a single-window system for all exporters and importers to apply for and manage their RCMC online. You need an active IEC to apply for RCMC. You need an updated IEC Profile and linked Digital Signature token or Aadhar e-Signature for submitting the application.



A total number of 26 Export Promotion Councils and 9 commodities board are present in India. Each Council or Board is responsible for specific categories of products. If an export product does not fall under the purview of any particular Export Promotion Council or Commodity Board, the exporter should obtain the RCMC from the Federation of Indian Export Organizations (FIEO). Exporters dealing with multiple products who do not have a single dedicated council for all their goods can also approach FIEO for registration.

Additionally, multi-product exporters whose head office or registered office is located in any of the North Eastern States may obtain their RCMC from the Shellac and Forest Products Export Promotion Council, except for products that are handled by APEDA, the Spices Board, or the Tea Board. For exporters of medicinal plant products AYUSHEXCIL and APEDA, are authorized to issue the RCMC. For certain medicinal plants which fall under spices, Spices Board Registration for RCMC is required.

9 Phytosanitary Certificate

Phytosanitary certificates are official documents issued to certify that consignments of plants, plant products, or other regulated articles meet the specified phytosanitary import requirements of the importing country and conform to the certifying statement set out in the standard model certificate. These certificates are issued strictly for this purpose and help confirm that shipments comply with international plant health standards.

Any person or entity that wishes to export any agricultural or forest collected commodity whether it is a quantity of seeds, plants, plant products, or any other regulated article consigned from one party to another as a single shipment must obtain this certification in accordance with the Plant Quarantine (Regulation of Import into India) Order, 2003. A Phytosanitary Certificate is issued by the National Plant Protection Organization (NPPO) of the exporting country and serves as an official declaration that the consignment meets the phytosanitary requirements of the importing country. This certificate follows the model format prescribed under the International Plant Protection Convention (IPPC) of the Food and Agriculture Organization (FAO) and is issued by an authorized officer in the country of origin or in the case of re-export, by the country handling the re-export.

To obtain a Phytosanitary Certificate, the exporter must submit a complete set of supporting documents to the Plant Quarantine Station or the designated certifying authority. These required documents typically include a valid Import Permit issued by the importing country's

authorities if their regulations demand it, a valid Export License issued by the Indian authorities where applicable, and a copy of the Letter of Credit, Contract, or Sales Agreement with the overseas buyer to confirm the commercial transaction. Additionally, the exporter must provide the detailed Commercial Invoice for the consignment, a Fumigation Certificate if the commodity requires treatment to meet quarantine norms, and the relevant Shipping Bill or Airway Bill that proves how and where the goods will be shipped. Proper submission and verification of all these documents ensure that the consignment can be inspected, certified, and cleared for export in full compliance with both Indian plant quarantine rules and the importing country's phytosanitary standards.

10

CITES Permit (if applicable)

In India, the international trade in plant or animal species listed under any of the three CITES Appendices is strictly regulated to ensure that trade does not threaten their survival in the wild. If an exporter intends to export a plant species that falls under these Appendices — such as certain orchids, sandalwood, red sanders, or other medicinal plants of conservation concern — it is legally mandatory to obtain a CITES Permit. This is issued under the provisions of the Wildlife (Protection) Act, 1972 and India's obligations as a CITES signatory nation, administered by the Ministry of Environment, Forest and Climate Change (MoEFCC) through the Wildlife Crime Control Bureau (WCCB) and designated Regional CITES Management Authorities.

To begin the process, the exporter must first check whether the specific species or product (for example, roots, extracts, powder) is included in CITES Appendix I, II, or III. Appendix I covers species threatened with extinction and trade is generally prohibited except in exceptional cases, such as for scientific research. Appendix II includes species not necessarily threatened with extinction but for which trade must be controlled to avoid unsustainable use. Appendix III contains species that are protected in at least one country which has asked other CITES Parties for assistance in controlling the trade.

If the species to be exported is listed, the exporter must apply for a CITES Export Permit well in advance of the intended shipment date. The exporter needs to submit a formal application to

the Regional Deputy Director of the Wildlife Crime Control Bureau or the designated CITES Management Authority under MoEFCC. The application must be submitted in the prescribed format, which can usually be obtained from the MoEFCC website or the local Regional Office.

The application must include detailed information such as the scientific name and common name of the species, quantity and description of the plant material to be exported (including whether it is wild-collected or cultivated), source of procurement, export destination, and intended purpose of export. Supporting documents must be attached, such as a valid certificate of legal procurement or cultivation (often called a Certificate of Legal Possession issued by the State Forest Department or other competent authority), invoices, and where applicable, proof of cultivation under a valid license if the species is grown in a recognized plantation or nursery.

Once the complete application is submitted, the Wildlife Crime Control Bureau verifies the source and legal status of the material. If required, an inspection of the stock or cultivation area may be conducted by forest officials to ensure that the material has been lawfully acquired and that its harvest complies with India's conservation laws.

If the application and verification are satisfactory and the proposed export does not threaten the survival of the species, the Regional CITES Authority or WCCB issues the CITES Export Permit in the prescribed format. This official permit contains details such as the exporter's name, the scientific and trade names of the species, quantity approved for export, destination country, consignee details, and any conditions imposed. The permit is usually valid for a limited period and is specific to the consignment described in it.

The exporter must carry the original CITES permit with the export consignment and submit it to Indian Customs at the port of exit. Customs will not clear any consignment containing CITES-listed species without this valid permit. Additionally, the importing country's customs may also require a copy of the CITES permit to accompany the shipment, and they may verify its authenticity with the issuing authority in India.

It is also worth noting that if the species falls under Appendix I, stricter conditions apply: a CITES Import Permit issued by the destination country is required in addition to India's Export Permit. This must be arranged in advance, and export is allowed only in exceptional circumstances, such as for scientific research or breeding programs.

Obtaining a CITES permit is critical to ensure compliance with international biodiversity conservation obligations, prevent seizure of shipments, and avoid severe legal consequences

under India's Wildlife (Protection) Act, which prescribes fines and imprisonment for illegal wildlife trade.

Therefore, exporters must carefully verify whether their products or raw materials are covered under CITES before finalizing export orders. They should maintain transparent records of legal sourcing, cultivation, or procurement, and always plan well in advance as processing times for CITES permits may vary depending on the species, location, and completeness of documentation.

11

Certificate of Origin (CoO)

A Certificate of Origin (CoO) is an essential international trade document that certifies that the goods being exported are wholly obtained, produced, manufactured, or processed in a particular country — in this case, India. For Indian exporters, this document is crucial because it is required by the customs authorities in the importing country to determine the origin of the goods and whether they are eligible for preferential duty benefits under various bilateral and multilateral Free Trade Agreements (FTAs), such as the ASEAN-India FTA, India-Japan CEPA, SAFTA, or India-Korea CEPA. Even when no preferential benefit is claimed, many buyers or destination customs require a non-preferential CoO to clear the shipment.

In India, Certificates of Origin are issued by designated authorities such as local Chambers of Commerce (like FIEO, FICCI, ASSOCHAM, regional Chambers) or by Export Promotion Councils or Commodity Boards authorized by the Directorate General of Foreign Trade (DGFT) and the Ministry of Commerce and Industry. The type of CoO needed depends on whether the exporter is claiming a preferential tariff or not. For preferential tariff benefits under an FTA, only agencies specifically notified for that FTA can issue the CoO, using the f ormats prescribed in the respective trade agreement.

To begin the process, the exporter must first register themselves with the issuing authority. This usually involves enrolling with a Chamber of Commerce or an Export Promotion Council and obtaining their membership certificate, which is typically valid for a year and renewable

thereafter. Many exporters register with multiple Chambers depending on the nature of their goods and export destinations.

When the goods are ready for export, the exporter must prepare the required shipping documents, which generally include the commercial invoice, packing list, shipping bill, purchase order, and transport documents like the bill of lading or airway bill. To apply for the Certificate of Origin, the exporter must submit an application form (sometimes called the CoO Request Form) along with copies of these shipping documents. The form must clearly state the name and address of the exporter and importer, details of the goods, HS code, the country of destination, the means of transport, and a declaration that the goods originate in India.

The exporter must also submit a self-certified declaration or affidavit that the information given is true and that the goods meet the rules of origin criteria laid down under the relevant FTA, if preferential treatment is being claimed. For preferential CoO, the exporter must maintain records and evidence showing how the goods qualify under the Rules of Origin — for example, whether they are wholly obtained in India or if sufficient value addition has taken place domestically to meet the percentage threshold specified under the agreement.

Once the application and documents are complete, they are submitted to the Chamber of Commerce or Export Council physically or through an online system. In recent years, many CoOs — especially for FTAs — are processed through the DGFT's electronic platform called the Common Digital Platform for Issuance of Certificate of Origin (CoO e-platform) at https://coo.dgft.gov.in and https://www.trade.gov.in . For electronic issuance, the exporter must log in with their DGFT credentials, upload the shipping documents, fill out the online form, and pay the prescribed fee online.

After submission, the issuing authority examines the documents and verifies whether the goods meet the applicable Rules of Origin. In some cases, especially for high-value or sensitive goods, the issuing body may conduct an inspection or verification visit to the exporter's factory or warehouse to confirm the origin claim.

If the application is found in order, the Chamber or Council issues the Certificate of Origin in the prescribed format - usually in multiple copies - with its official stamp and signature of the authorized signatory. For preferential CoOs under FTAs, the CoO must bear the exact format, seal, and specific statements required under the trade agreement and must be signed by the designated officer.

The exporter must carry the original Certificate of Origin along with other shipping documents and submit it to the customs authorities in the importing country. Customs will verify the CoO before granting preferential tariff benefits under the applicable FTA or regional trade agreement. Inaccurate or fraudulent CoOs can lead to rejection of preferential treatment, customs penalties, or even blacklisting of the exporter.

It is good practice for exporters to retain copies of the CoO and supporting documents for a specified period (generally five years) because customs authorities in the importing or exporting country may ask for post-clearance verification.

12

Health, Sanitary & Hygiene Certifications

When exporting any ingestible product — whether it is a processed food, herbal supplement, or finished Ayurvedic medicine — many importing countries require a Health Certificate or Sanitary Certificate to ensure that the product complies with their food safety and public health standards. Such certificates confirm that the products have been manufactured, handled, stored, and packed under hygienic conditions and are safe for human consumption. In India, these certificates are generally issued by competent health authorities or FSSAI-approved laboratories and are essential for clearing customs inspections in the destination country, especially for products that enter the food supply chain or are consumed orally.

The process begins with the exporter ensuring that their manufacturing unit is fully compliant with India's domestic food safety standards, primarily under the Food Safety and Standards Act, 2006, which is administered by the Food Safety and Standards Authority of India (FSSAI). For Ayurvedic products, dual compliance with the Drugs and Cosmetics Act and relevant FSSAI standards may apply if the product crosses the boundary between traditional medicine and functional food or nutraceutical.

Before applying for a Health or Sanitary Certificate, the exporter must have an FSSAI Central License if they deal with food products meant for export, or relevant AYUSH manufacturing license for Ayurvedic medicines if applicable. The premises must follow Good Manufacturing

Practices (GMP) and maintain proper records of procurement, processing, storage, and packaging.

To obtain the Health or Sanitary Certificate, the exporter engages an FSSAI-recognized or NABL-accredited food testing laboratory. Many reputed private laboratories, state food testing labs, and certain export inspection agencies are recognized for this purpose. The exporter submits a formal request to the lab along with samples of the product batch intended for export. Along with the samples, the exporter provides supporting documents such as the batch manufacturing record, packaging and labeling details, and sometimes a declaration that the product is free from contaminants like heavy metals, pesticide residues, or microbiological hazards, depending on the importing country's requirements.

The laboratory then collects and tests the samples according to standard testing protocols prescribed by the FSSAI Food Product Standards and Food Additives Regulations or relevant AYUSH pharmacopeia standards if it is an herbal medicinal product. The tests usually include physio-chemical parameters (moisture, ash, pH), microbiological tests (to check for harmful bacteria like E. coli or Salmonella), tests for heavy metals (lead, arsenic, mercury, cadmium), pesticide residues if applicable, and sometimes tests for mycotoxins or other specific contaminants.

Once the product passes all required tests, the laboratory issues a Health Certificate or Sanitary Certificate, which certifies that the product conforms to the required health and hygiene standards and is safe for human consumption. The certificate clearly mentions details such as the name of the exporter, description of the product, batch number, quantity, date of manufacture, expiry date, packaging details, and the specific tests conducted along with the results. The certificate is signed and stamped by the authorized signatory of the testing laboratory or the designated government food safety authority.

In some cases, especially for animal-origin ingredients or certain plant-based food exports, the certificate may also need to be counter-signed by a government Quarantine Officer, the local Food Safety Officer, or an authorized veterinary or plant quarantine department official, depending on the nature of the product and the destination country's import requirements. For example, the European Union and Gulf Cooperation Council countries often insist on a government-issued or counter-signed Health Certificate for all food products and herbal ingestible.

Once obtained, the Health or Sanitary Certificate must be attached to the shipping documents — including the invoice, packing list, Certificate of Origin, and transport documents — and presented to customs authorities during export clearance. Many importing countries require that an original Health Certificate accompanies the consignment to facilitate smooth clearance at the port of arrival.

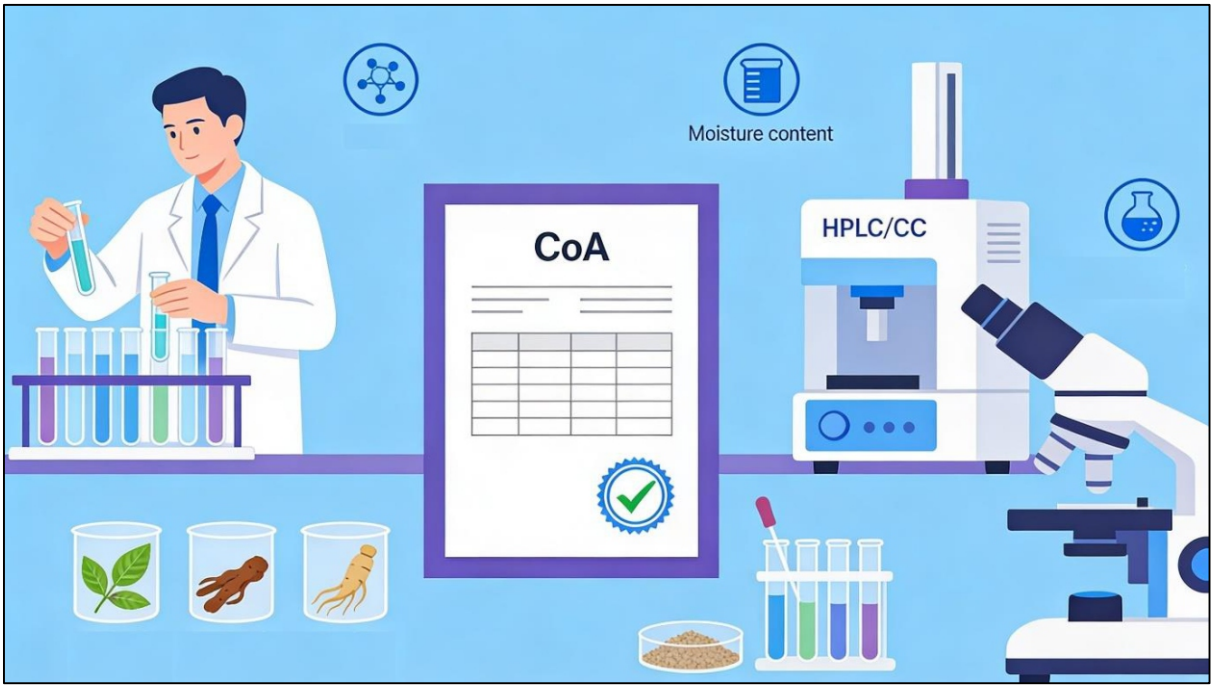
It is good practice for exporters to keep copies of the certificate and the full laboratory test report for their records, as importing country authorities may request verification or additional information. Some destination countries may even send inspectors or request periodic re-testing, especially if the product is regulated under stricter sanitary and phytosanitary (SPS) measures.

13

Certificate of Analysis (CoA) & Lab Tests

A Certificate of Analysis (CoA) is an essential document that certifies the detailed laboratory test results for a specific batch of a product. For exporters of medicinal plants, herbal ingredients, or finished Ayurvedic and nutraceutical products, a CoA demonstrates that the product meets prescribed quality, purity, and safety standards. This is crucial for satisfying both Indian regulatory requirements and the more stringent standards of importing countries. The CoA must be issued by a NABL-accredited laboratory (National Accreditation Board for Testing and Calibration Laboratories) to ensure that test results are credible and internationally acceptable.

The process begins with the manufacturer ensuring that each production batch is properly documented, with clear batch numbers, date of manufacture, expiry date, and storage conditions. These batch records are important because the CoA must match the specific batch being exported.



The exporter then selects a NABL-accredited laboratory that is authorized to conduct the required tests. Many labs in India are accredited for testing food, herbal, and pharmaceutical products — examples include government labs, FSSAI-notified labs, and reputable private testing companies. Before sending samples, the exporter should check the specific testing requirements of the importing country, as some countries have strict limits for pesticide

residues, heavy metals, microbial contamination, and may even require additional tests like aflatoxins or solvent residues.

Once the testing scope is clear, the exporter prepares and seals a representative sample from the production batch. This sample is securely packed, labelled with the batch number, product name, and any special storage instructions, and is accompanied by a test request letter addressed to the laboratory. The request letter should clearly mention the tests to be conducted, which usually include pesticide residue analysis, heavy metal analysis (typically for lead, arsenic, mercury, cadmium), microbiological safety parameters (such as total bacterial count, yeast and mold count, and the absence of harmful pathogens like E. coli, Salmonella, or Staphylococcus aureus), and any additional tests required under the buyer's specifications or importing country's food safety standards.

The lab acknowledges receipt of the sample and issues a sample receipt note. The tests are then conducted according to internationally recognized methods such as AOAC, USP, WHO guidelines, or the Bureau of Indian Standards (BIS), depending on the product type. For pesticide residues, multi-residue analysis using gas chromatography (GC) or liquid chromatography with mass spectrometry (LC-MS/MS) is typically performed. For heavy metals, atomic absorption spectrometry (AAS) or ICP-MS is used. Microbiological tests are done using standard culture methods in sterile conditions.

When testing is complete, the lab compiles the results into a detailed Certificate of Analysis. A proper CoA includes key details: the name and address of the lab, lab accreditation number, the name of the exporter, product name, batch number, date of manufacture and expiry, quantity tested, test methods used, actual test results for each parameter, and whether the results meet the required specifications or standards. The CoA is signed and stamped by the authorized signatory of the lab and often includes the lab's NABL accreditation mark to validate its authenticity. The exporter must then attach the original CoA to the shipment documents. Many importing countries require the CoA to be physically attached to the shipping documents, and the buyer may also request an emailed soft copy in advance for pre-clearance. The customs authorities at the destination may cross-verify the CoA to ensure that the consignment complies with their sanitary and phytosanitary norms. It is good practice for exporters to retain copies of the CoA and the full test report in their quality control records for traceability. In the event of a quality dispute, customs inspection, or recall, these documents help demonstrate due diligence and compliance with international quality standards.

14

Packaging & Labelling Requirements

When preparing medicinal plant materials or finished Ayurvedic products for export, careful attention to packaging and labelling is vital to meet not only India's domestic laws but also the importing country's specific regulations. The packaging and label must ensure product safety, preserve quality during transit, and communicate all mandatory information clearly to satisfy customs and health authorities abroad. Improper or incomplete labelling is one of the most common reasons shipments get delayed, detained, or rejected at foreign ports.

The first step for an exporter is to identify and understand the labelling standards of the destination country. Different regions — such as the European Union, USA, Gulf countries, ASEAN, or Japan — have varying requirements regarding how herbal or Ayurvedic products must be described, what statements must appear, and how warnings must be printed. Many countries follow WHO guidelines for herbal products but add national rules for food supplements or traditional medicines. Some countries treat Ayurvedic products as dietary supplements; others may treat them as herbal medicines, which brings stricter labelling scrutiny.

Based on these requirements, the exporter or manufacturer must prepare a draft label design that includes all essential details. The first mandatory element is the product name, which must match the name declared in the invoice and shipping documents. If the product is a plant raw material, its botanical name must also appear, ideally in Latin, to ensure there is no confusion at customs. For finished Ayurvedic formulations, the generic name or proprietary name should be accompanied by a clear mention of its nature — such as "Herbal Extract," "Dietary Supplement," or "Ayurvedic Proprietary Medicine," as applicable.

Next, every label must carry the batch number, date of manufacture, and clear expiry or best-before date. This is vital for traceability and quality assurance. In some countries, especially the EU and USA, shelf life declarations must be supported by stability studies — so exporters should ensure they have the supporting documentation in case customs or buyers demand proof.

A full list of ingredients must be declared on the label in descending order by weight or volume, using their common names and, when needed, their botanical or chemical names. Active ingredients with standardization (such as "Curcumin 95%") should be stated clearly. In some jurisdictions, allergens must be highlighted.

Usage instructions are another key requirement. Labels should specify the recommended dosage, directions for use, and any specific storage conditions, such as “Store in a cool, dry place away from direct sunlight.” Caution statements or statutory warnings must also be printed where applicable — for example, disclaimers like “Not intended to diagnose, treat, cure, or prevent any disease” are mandatory in the USA for dietary supplements. The manufacturer’s details must be printed on the label as well. This includes the name and full address of the manufacturer or packer, the valid manufacturing license number issued under the Drugs & Cosmetics Act (for Ayurvedic products), or the FSSAI License Number (for nutraceutical or herbal food supplements). For exports, some buyers may also request the exporter’s IEC (Import Export Code) number or a QR code for traceability, though this is not mandatory everywhere.

In terms of physical packaging, the exporter must ensure that primary packaging — such as bottles, sachets, pouches, or jars — is made from food-grade material, is tamper-evident if needed, and preserves the product’s quality during long transit. Secondary packaging (cartons, boxes) must be strong enough to withstand handling, stacking, and changes in temperature or humidity. Each unit should carry a shipping mark that matches the shipping documents, and the outer cartons must display the net weight, gross weight, consignee and consignor details, and handling instructions (like “Keep Dry” or “Handle with Care”).

Before printing labels in bulk, it is wise for the exporter to get the draft label vetted by an expert in destination-country labelling norms, or the buyer’s compliance team, to ensure all mandatory statements, health disclaimers, font sizes, language translations, and symbols (like recycling marks, batch barcodes) are correct. Some buyers may also want their logo, private label branding, or country-specific certifications printed.

Once the label design is finalized, the manufacturer must maintain a master label record as part of their batch documentation. Each batch produced must be labelled as per this approved artwork, and a sample of the printed label must be attached to the batch manufacturing record for traceability.

Before dispatch, an internal packaging and labelling inspection should be done to confirm that all shipping units carry the correct labels, batch numbers, and seals, and that there are no mismatches between what is packed and what is declared in the shipping documents.

15 E-Way Bill

An e-Way Bill is an electronically generated document that must accompany the movement of goods under India's GST regime whenever the value of a single consignment exceeds ₹50,000. This requirement applies equally to domestic sales and to export shipments, because even for exports, goods must first move within India — typically from the factory or warehouse to a port, ICD (Inland Container Depot), airport, or land customs station. Therefore, arranging a valid e-Way Bill is an essential compliance step before dispatching any export consignment of medicinal plants, herbal extracts, or finished Ayurvedic products.

The process begins with the exporter ensuring that they are properly registered under GST and that their GSTIN is active and valid on the GST portal. Next, before raising the e-Way Bill, the exporter must prepare the correct export invoice or delivery challan that matches the shipment's details. For export shipments, this is usually the commercial invoice that clearly states whether the supply is under a Letter of Undertaking (LUT) or Bond for zero-rated supply without payment of IGST, or whether IGST has been paid on the export. This export i nvoice serves as the reference document for the e-Way Bill.

The exporter, or their authorized staff or customs broker, must log in to the government's dedicated e-Way Bill portal at ewaybillgst.gov.in. If the business is using the portal for the first time, a simple one-time registration using the GSTIN is required. Once logged in, the exporter selects the option to generate a new e-Way Bill and opens the online form. The details of the transaction must then be carefully entered. These include the exporter's name and address as the 'from' party and, for the 'to' field, the domestic location where the goods will be handed over for export — for example, the designated port, ICD, or cargo terminal. While the foreign buyer's details appear on the commercial invoice, the e-Way Bill's destination must always be a domestic location within India's territory because the document is for domestic transport compliance.

The exporter must then enter the invoice number, invoice date, product details, HSN code, total invoice value, and the quantity being moved. It is also necessary to declare the transport details to complete the e-Way Bill. If the exporter is arranging transport directly by road, they must enter the vehicle number that will carry the goods. If the consignment is being handed over to a registered transporter, then the transporter's ID is entered, and the transporter completes the vehicle number section once the truck or container is loaded. For goods moving in multiple

stages or by multiple modes — for instance, by road to an ICD and then by rail or sea to the port — the transporter must update the e-Way Bill each time the mode or vehicle changes to keep it valid and compliant.

After all the information is verified, the system generates a unique twelve-digit e-Way Bill Number and provides a digital document that can be downloaded and printed. This e-Way Bill must physically accompany the consignment at all times while the goods are in transit. The truck driver or transporter must keep a printed copy or a digital version on their mobile device, because GST enforcement teams on highways have the authority to intercept vehicles and check that the goods match the details declared in the e-Way Bill. If the goods are found without an e-Way Bill or with mismatched details, heavy penalties and detention of the goods can result, causing shipment delays and compliance complications.

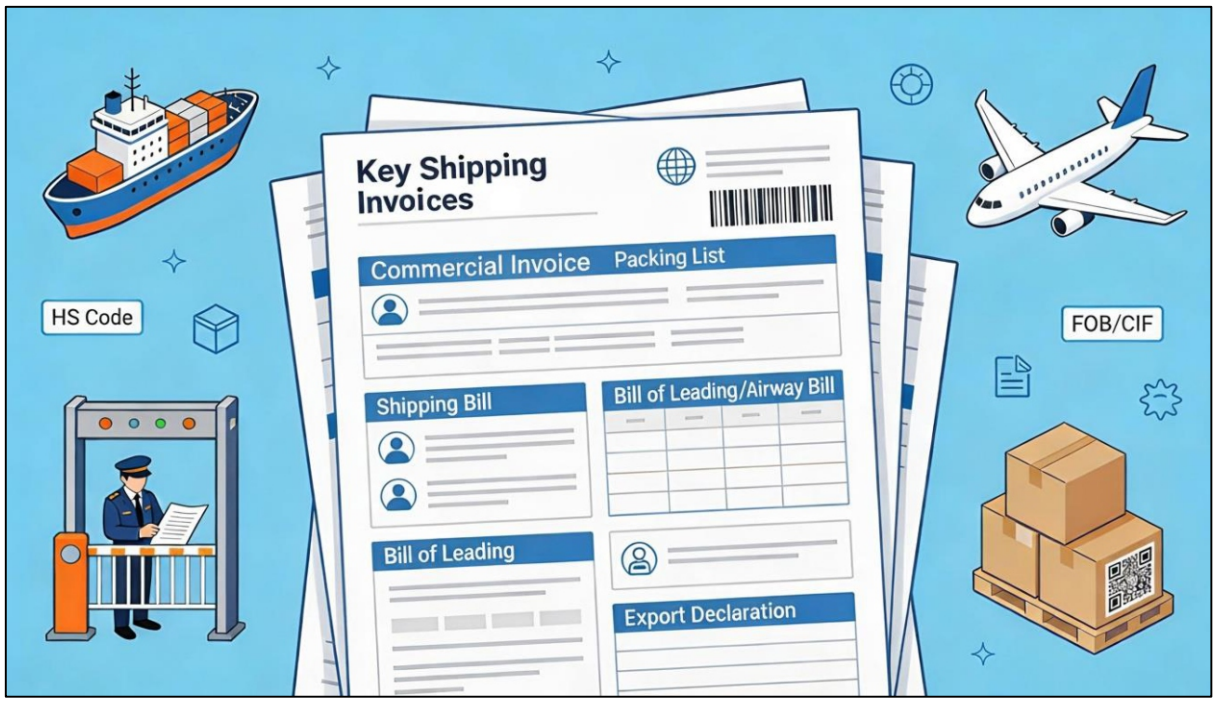
An exporter must also remember that the e-Way Bill has a defined period of validity based on the distance to be covered. It remains valid for one day for the first 100 kilometers and for an extra day for every additional 100 kilometers or part thereof. If there are delays because of unforeseen reasons such as bad weather, port congestion, or transport breakdowns, the exporter or transporter must extend the e-Way Bill on the portal before the validity expires to avoid penalties or detention of goods en route.

Once the goods reach the port or customs station, the e-Way Bill is a key document that customs brokers and shipping lines refer to when linking the physical consignment with the shipping bill filed through the ICEGATE portal. Proper generation and recordkeeping of the e-Way Bill also supports the exporter’s claim for GST refunds on input tax credit and strengthens compliance during GST audits. Keeping copies of all e-Way Bills issued and used for at least five years is good practice and may be mandatory in the event of a tax audit or inquiry by the authorities.

16

Customs & Shipping Documents

Once an export order is confirmed and the goods are manufactured, tested, packaged, and labelled according to buyer and regulatory requirements, the exporter must prepare the full set of shipping documents needed for Indian customs clearance and international carriage. The most fundamental document is the Commercial Invoice. This is a legal document issued by the exporter to the overseas buyer, detailing the sale transaction. It specifies the exporter's and importer's complete addresses, invoice number and date, description of goods (including scientific/botanical names if applicable), quantity, unit price, total invoice value (in agreed currency), terms of delivery (Incoterms like FOB, CIF, etc.), payment terms, port of loading and discharge, and any certifications attached. The Commercial Invoice forms the basis for customs valuation and the calculation of export duties or taxes, if any.



Alongside the invoice, the exporter must prepare a Packing List. This document provides a detailed breakdown of how the goods are packed. It specifies the number of packages or cartons, the content of each package, their individual weights and dimensions, net and gross weight, and any special handling instructions. The Packing List helps both Indian customs and the freight forwarder verify the cargo during inspection and stuffing into containers. It also assists the importer's customs broker in tallying received goods at destination.

The next critical step is to generate the Shipping Bill, which is the primary customs declaration document required for every export consignment leaving India. The Shipping Bill contains

detailed information about the exporter, buyer, nature of the goods, HS code, quantity, invoice value, port details, mode of shipment (sea, air, or land), and duty drawback claim if applicable. In India, the Shipping Bill must be filed electronically through the ICEGATE (Indian Customs Electronic Gateway) portal. The exporter or their Customs House Agent (CHA) logs into ICEGATE, uploads the invoice, Packing List, export licenses (if applicable), the Certificate o f Origin, and any other regulatory documents like CITES Permit or Phytosanitary Certificate if required for the product.

While filing the Shipping Bill, the exporter must also submit the SDF Form (Statutory Declaration Form). Traditionally, this was a paper form but is now embedded digitally within the online Shipping Bill process. The SDF Form is a declaration under FEMA (Foreign Exchange Management Act) confirming that the exporter will realize the full foreign exchange proceeds against the goods exported. It is mandatory for the remittance of export earnings through banking channels. Once filed, the Shipping Bill is assigned a unique number by customs.

Customs officers then verify the Shipping Bill and attached documents. If the consignment is selected for examination, customs officials inspect the cargo at the port/container freight station (CFS) to match declared goods with physical shipment. Upon clearance, customs endorse the Shipping Bill, which becomes the legal proof of export. A copy of the final L et Export Order (LEO) is shared with the exporter. The endorsed Shipping Bill is also required later for claiming export incentives like duty drawback, IGST refund, or RoDTEP.

The final piece is the transport document — either a Bill of Lading (B/L) for sea freight or an Airway Bill (AWB) for air freight. Once the cargo is cleared by customs, it is handed over to the shipping line or airline via a freight forwarder. For sea shipments, the shipping line issues a Bill of Lading which serves as the contract of carriage, receipt of goods, and document of title. The B/L specifies the shipper, consignee, notify party, vessel details, port of loading and discharge, description of goods, container numbers, weight, and freight terms. It can be negotiable (original B/L) or non-negotiable (seaway bill). For air shipments, the airline or its agent issues an Airway Bill. Unlike a Bill of Lading, an AWB is non-negotiable but serves as a receipt and evidence of the contract of carriage.

Once all these documents — Commercial Invoice, Packing List, endorsed Shipping Bill, SDF Declaration, and Bill of Lading/Airway Bill — are obtained and checked, the exporter shares

them with the buyer's customs broker, either directly or via a bank under a Letter of Credit if applicable. The buyer uses these documents to clear the goods at the destination port.

Exporters should always keep copies of all shipping documents safely on file because they may be required later for bank negotiation of payment, GST refund claims, DGFT export incentive claims, or to respond to any post-shipment customs queries. Proper documentation also helps resolve disputes with buyers or freight handlers.

17

Insurance & Transit Cover

When exporting goods internationally, especially plant-based or herbal consignments that can be sensitive to damage, spoilage, or pilferage during transit, it is strongly recommended — and often contractually required — to arrange proper Marine Insurance. Marine Insurance provides financial protection against loss or damage to goods while in transit by sea, air, or land. It is especially mandatory when the exporter sells goods on CIF (Cost, Insurance, Freight) terms under Incoterms, where the seller is legally obliged to provide insurance cover for the cargo until it reaches the destination port.

The process begins once the exporter has finalized the shipment details — including the nature of the goods, their total invoice value, packaging type, mode of transport (sea, air, or multimodal), and port of discharge. First, the exporter must select a reputable Marine Insurance provider. Many exporters work with established insurance companies like New India Assurance, Oriental Insurance, ICICI Lombard, HDFC ERGO, or specialist marine underwriters. Alternatively, they may get cover through a broker or freight forwarder who arranges insurance as part of the shipping arrangement.

Before the shipment moves, the exporter needs to gather the basic shipment information to prepare an insurance proposal. This typically includes the Commercial Invoice, Packing List, details of the shipping bill, Bill of Lading/Airway Bill details (if already generated), nature of the cargo, packaging description, total insured value, and voyage details such as port of loading and destination port. It is best practice to insure the goods for 110% of the CIF value (that is, the invoice value plus an extra 10%) to account for incidental costs and protect against total loss.

The exporter then submits this information to the insurance company along with a formal application for a Marine Insurance Policy. For regular exporters, many insurers provide an Open Marine Policy, which covers multiple shipments within a defined period, such as a quarter or a year. This eliminates the need to arrange separate cover for each shipment. Under an Open Policy, the exporter simply declares each shipment's details before dispatch, and the insurer issues a certificate of insurance for that particular consignment.

For occasional shipments or for exporters without an Open Policy, the insurer issues a Specific Voyage Policy, which covers that single shipment only. Once the insurer verifies the details, they generate the Marine Insurance Policy Document, which clearly mentions the type of cover

(such as Institute Cargo Clauses A, B, or C — Clause A being the widest cover), voyage details, goods description, insured value, risk covered, and claim procedures. The policy document is signed and stamped by the insurance company and can be provided in hard copy or digitally.

The exporter must ensure that a copy of the insurance policy or certificate is attached to the shipping documents sent to the buyer's bank, especially under a Letter of Credit (LC) that specifies CIF terms. The buyer uses this document to claim insurance in the destination country if goods arrive damaged or lost. Customs in the importing country may also ask for the insurance policy to confirm that the CIF value declared matches the invoice value.

It is critical that the insurance policy matches the terms agreed in the export contract. For CIF contracts, it must cover all risks specified, including loss due to stranding, sinking, theft, fire, collision, natural calamities, or general average. Many importers may also ask for additional clauses such as War Risk, Strike Risk, or special conditions for perishable or delicate herbal products.

In the unfortunate event of a claim, the exporter or buyer must immediately inform the insurance company and the surveyor listed in the policy. They must submit evidence such as the original insurance certificate, the Commercial Invoice, Packing List, Bill of Lading, surveyor's report, and photographs of damage. Timely intimation and correct documentation are crucial for hassle-free settlement.

Proper Marine Insurance ensures that the exporter's financial exposure is covered in case of accidents during transit — an essential safeguard given the risks of international shipping. It also builds trust with overseas buyers, who gain confidence that they will not suffer losses if cargo is damaged or lost during the long journey from the port of loading to the final destination.

18

Post-Export Records & Compliance

Once an export shipment has been successfully dispatched, cleared through Indian Customs, and delivered to the overseas buyer, the exporter's responsibility does not end there. Under Indian export regulations, proper post-export recordkeeping and compliance are not only recommended but mandatory under various laws, including the Foreign Trade (Development & Regulation) Act, 1992, the Customs Act, 1962, the GST Act, and the Foreign Exchange Management Act (FEMA), 1999. The Directorate General of Foreign Trade (DGFT) specifically requires exporters to maintain accurate and complete documentation related to every export consignment for a minimum of five years from the date of export — or longer, if there is any pending litigation, refund claim, or audit.

To meet this requirement, exporters must systematically compile and safely store all the core export documents for each shipment. These include the Commercial Invoice, Packing List, Shipping Bill endorsed by customs with the Let Export Order (LEO), the Bill of Lading or Airway Bill, the Certificate of Origin, and any product-specific certificates such as Phytosanitary Certificates, CITES Permits, Health or Sanitary Certificates, and the Certificate of Analysis (CoA) issued by an NABL-accredited lab. The Marine Insurance Policy or Certificate of Transit Cover must also be kept on file.

In addition to physical or scanned copies of these shipping documents, exporters must retain related financial documents, such as bank realization certificates (BRCs) or Foreign Inward Remittance Certificates (FIRCs) issued by the bank once the export proceeds are received. These documents prove that foreign currency payment has been realized in compliance with FEMA regulations. GST-related export invoices, LUT/Bond documents (for zero-rated exports under GST), and any GST refund claims or RoDTEP/Duty Drawback claims must also be securely maintained.

It is also advisable to retain internal company records that support the authenticity of each shipment, such as the purchase orders from buyers, manufacturing batch records, internal QC reports, packaging and labelling approvals, dispatch records, and correspondence with freight forwarders and customs brokers. These documents are crucial during DGFT's random or targeted audits, when verifying the legitimacy of export incentives claimed under schemes like RoDTEP, Duty Drawback, Advance Authorization, or EPCG.

To make this process practical, exporters should implement an organized filing system — either a physical export file for each shipment or a digital system with well-labeled folders. Many companies now use export documentation software to digitize and index records for quick retrieval. Original documents that require a wet signature or physical stamp (such as Certificates of Origin or manually signed Bills of Lading) must be kept in secure storage. Scanned copies should be backed up on a secure server or cloud storage for easy access during inspections or audits.

Proper post-export recordkeeping also supports smooth tax assessments by GST authorities. If the exporter has exported goods under LUT/Bond without paying IGST, proof of shipping (endorsed Shipping Bill) and proof of foreign exchange realization (BRC/FIRC) must be shown to claim input tax credit refunds. Similarly, if Duty Drawback or RoDTEP has been claimed, the records must show that the same consignment has not been doubly claimed under another scheme — a common area checked during customs and DGFT audits.

Maintaining good post-export records also protects the exporter in case of trade disputes or claims by buyers. For example, if a buyer raises a quality complaint six months later, the exporter can refer to the retained CoA, lab reports, packaging records, and signed shipping documents to verify the condition and authenticity of the goods dispatched. In some cases, insurers may also ask for these records when settling a Marine Insurance claim for lost or damaged cargo.

Finally, exporters should train their export documentation team to review and update these records regularly and safely dispose of them only after the prescribed retention period has passed and no legal or financial obligations are pending. Failure to produce records when demanded by DGFT, customs, GST authorities, or banks can result in heavy penalties, suspension of licenses, denial of export incentives, or delays in tax refunds.

19

Annexures: Draft Templates

1. Sample Commercial Invoice

COMMERCIAL INVOICE

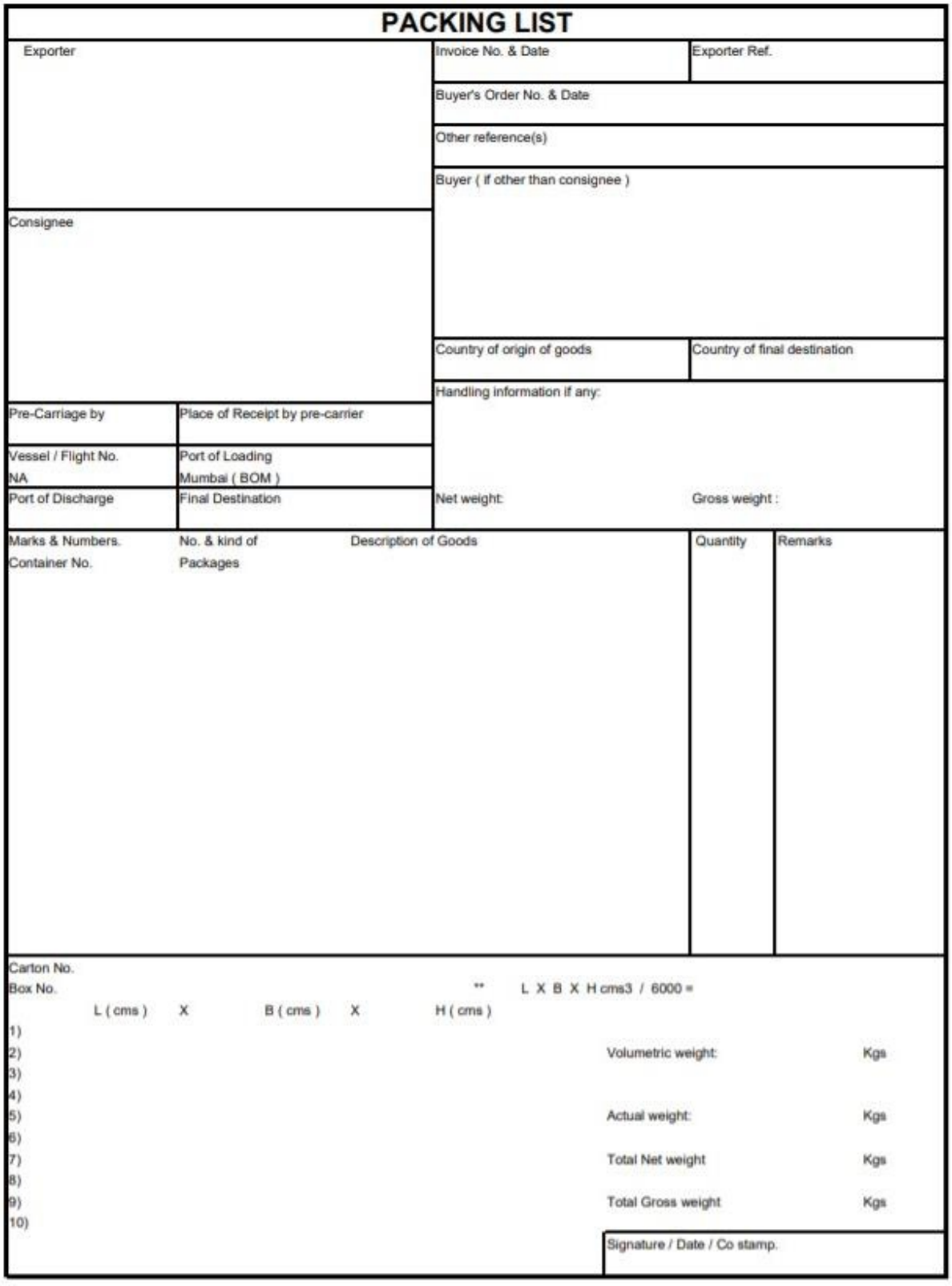
SELLER		*INVOICE NUMBER*		*DATE*
		CUSTOMER REFERENCE NUMBER		*DATE*
SOLD TO		*TERMS OF SALE*		
		TERMS OF PAYMENT		
SHIP T0		*CURRENCY OF SETTLEMENT*		
		MODE OF SHIPMENT		*BILL OF LADING/AWB*

QTY	*PRODUCT DESCRIPTION AND HARMONIZED CODE*	*UNIT OF MEASURE*	*UNIT PRICE*	*TOTAL PRICE*

PACKAGE MARKS	*TOTAL COMMERCIAL VALUE*	
	MISC CHARGES (PACKING, INSURANCCE, ETC.)	
	TOTAL INVOICE VALUE	

CERTIFICATIONS	*I CERTIFY THA THTE STATED EXPORT PROCES AND DESCRIPTION OF GOODS ARE TRUE AND CORRECT* _____ *SIGNED* *TITLE*_____

2. Packing List Format



PACKING LIST

Exporter		Invoice No. & Date	Exporter Ref.
		Buyer's Order No. & Date	
		Other reference(s)	
		Buyer (if other than consignee)	
Consignee			
		Country of origin of goods	Country of final destination
		Handling information if any:	
Pre-Carriage by	Place of Receipt by pre-carrier		
Vessel / Flight No. NA	Port of Loading Mumbai (BOM)		
Port of Discharge	Final Destination	Net weight:	Gross weight :

Marks & Numbers. Container No.	No. & kind of Packages	Description of Goods	Quantity	Remarks

Carton No.
Box No.

** L X B X H cms3 / 6000 =

L (cms) X B (cms) X H (cms)

1)
2)
3)
4)
5)
6)
7)
8)
9)
10)

Volumetric weight: Kgs

Actual weight: Kgs

Total Net weight Kgs

Total Gross weight Kgs

Signature / Date / Co stamp.

3. Phytosanitary Certificate Application Draft

APPLICATION FOR ISSUE OF PHYTOSANITARY CERTIFICATE FOR EXPORT OF AGRICULTURE COMMODITY

To	**For PQ Office use:** Receipt No. : **Registration No.:** Date of Receipt: **Date of Regn.** :

I/We, the exporter/the authorised agent of the exporter, herewith submit an application for inspection/disinfection/ disinfestation and issue of Phytosanitary Certificate for export of the goods described hereunder:

Name & address of Exporter	**Name & address of Importer**	**For PQ Office use** **Export status:** ⇨ Prohibited ⇨ Restricted ⇨ Canalised ⇨ Unrestricted
Commodity Name (Common/Botanical name)	**Quantity (Wt./Vol.)**	
No. of pieces/packages/containers	**Distinguishing marks**	**Documents verified:** ⇨ Import Permit ⇨ Export License
Nature of package material	**Means of conveyance**	⇨ Letter of Credit/ Contract/ Agreement ⇨ Invoice
Country of origin	**Port of loading**	⇨ Fumigation Certificate ⇨ Shipping/Airway Bill
Country of export	**Port of unloading**	⇨ Others _____ (specify)
Date & place of inspection of goods	**Invoice/Shipping/Airway Bill No. & date**	**N.B.: Tick appropriate box**
Value of commodity (Rs.)	**Purpose of Export** Sowing/Planting/Consumption	Date: _____ Sign. of Staff

Declaration

(1) I/We the exporter/ the authorised agent of the exporter, on behalf of M/s. _____ declare that the information furnished on this form, to the best of knowledge and belief is true, correct and complete in every respect.

(2) I/We shall pay any fees prescribed for inspection/fumigation/treatment of the consignment and any other charges towards issue of Phytosanitary/fumigation/treatment certificate.

(3) I/We shall carry out the instructions given by the Plant Protection Adviser to the Govt. of India or any Officer duly authorised by him in this behalf in connection with inspection/fumigation/treatment of the consignment and issue of Phytosanitary Certificate.

(4) I/We shall provide any relevant information and related documents connected with export of consignment and issue of Phytosanitary Certificate.

Date: _____ Seal _____
( )
Sign. of Exporter/Authorised Agent

N.B. (1) Application should be submitted by the Exporter/his authorised agent in duplicate duly filled and complete.
(2) Duplicate copy to be returned to the exporter/his authorised agent after endorsing the quarantine order and receipt of payment.

FOR PLANT QUARANTINE USE:

<table>
<tr><td colspan="3">Assessment of fees:</td><td>Receipt of payment:</td></tr>
<tr><td>Commodity</td><td>Wt.(Kg)/No. of pieces</td><td>Particulars of fees in Rs.
1. Inspection fees :
2. Outside Inspn. fees :
3. Others :

TOTAL</td><td rowspan="2">Received from M/s. _____
_____
an amount of Rs . _____
(Rs._____)
(in words)
by cash /DD /BC /PO /T.R.No.
_____ dt: _____
drawn on _____
(Name of the bank & branch)
towards inspection fees/outside inspection fees/other charges.

Date:
_____ _____
Sign. of Cashier Sign. of DDO/ Accountant</td></tr>
<tr><td colspan="3">(Rupees_____)
(In words)
Date: Assessed by Checked by

_____ _____
Sign. of staff Sign. of S/O</td></tr>
</table>

QUARANTINE ORDER NO. : _____

(1) The exporter/authorised agent of the exporter is directed to present the consignment/containers lying at _____ for inspection/sampling on _____ at _____ by the following staff/officer of Plant Quarantine Authority viz., _____ and arrange necessary facilities for the same.

(2) The exporter/authorised agent of exporter is directed to arrange fumigation/treatment of goods/containers/vessel through Pest Control Operator approved by Plant Protection Adviser to the Govt. of India under the supervision of officer duly authorised by him.

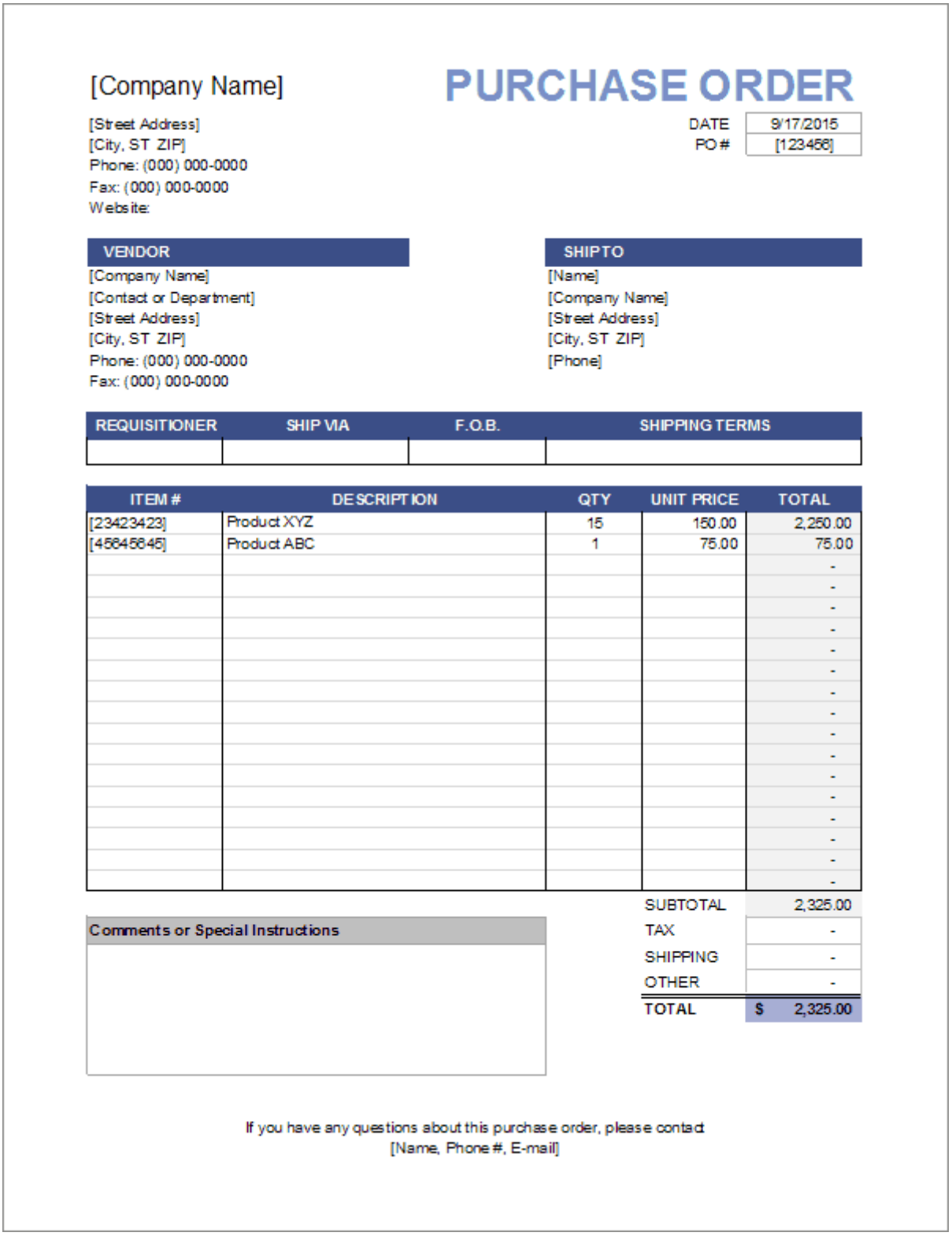
(3) The exporter/authorised agent of exporter is advised to produce the following documents viz., Permit to Import/ Letter of Credit/ Trade Contract/ PQ specifications, if any, of the country of export, for necessary scrutinization and issue of Phytosanitary Certificate.

Date: _____ _____

(Sign. and Designation of Authority)

(Seal)

4. Purchase Order Template



[Company Name]

PURCHASE ORDER

[Street Address]
[City, ST ZIP]
Phone: (000) 000-0000
Fax: (000) 000-0000
Website:

DATE	9/17/2015
PO #	[123456]

VENDOR
[Company Name]
[Contact or Department]
[Street Address]
[City, ST ZIP]
Phone: (000) 000-0000
Fax: (000) 000-0000

SHIP TO
[Name]
[Company Name]
[Street Address]
[City, ST ZIP]
[Phone]

REQUISITIONER	SHIP VIA	F.O.B.	SHIPPING TERMS

ITEM #	DESCRIPTION	QTY	UNIT PRICE	TOTAL
[23423423]	Product XYZ	15	150.00	2,250.00
[45645645]	Product ABC	1	75.00	75.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

SUBTOTAL	2,325.00
TAX	-
SHIPPING	-
OTHER	-
TOTAL	$ 2,325.00

Comments or Special Instructions

If you have any questions about this purchase order, please contact
[Name, Phone #, E-mail]