

Export Documents Checklist

India · 2026 · for goods exporters



Version as of 8 October 2026. Rules change by notification, so check the live page (scan the code) before you rely on a printed copy. Tick each box as you complete it and keep this sheet in the shipment file.

How to use: go through every stage. The last column tells you when a line applies: skip lines that do not fit your shipment. Bold names are the core documents for every shipment of that kind.

One-time setup (and yearly renewals)

Document	Issued by	When	Applies to
☐ Importer Exporter Code (IEC)	DGFT	Once; confirm details every April to June	Every shipment
☐ GST registration (GSTIN)	GST authorities	Once	Every shipment
☐ Letter of Undertaking, Form GST RFD-11	You, on the GST portal	Every financial year, before the first export invoice	Exporting under LUT
☐ AD code registered on ICEGATE for your port	Your bank issues it; you register it	For each port you ship from	Sea and Air only
☐ ICEGATE login and digital signature	Customs portal and a certifying agency	Once	Every shipment
☐ RCMC from your export promotion council or commodity board (if your sector needs it)	Council or board	As the council requires	Every shipment
☐ Sector registration, for example APEDA, Spices Board or FSSAI	The sector authority	Once, then renewals	Food, agri, plants
☐ SCOMET export authorisation	DGFT	Before you contract	Controlled (SCOMET) items

Before shipment

Document	Issued by	When	Applies to
☐ Purchase order or contract, and proforma invoice	You and the buyer	Before production	Every shipment
☐ Commercial (export) invoice	You	Every shipment	Every shipment
☐ Packing list	You	Every shipment	Every shipment
☐ Preferential Certificate of Origin (eCoO)	Trade Connect ePlatform: self-declaration where allowed, or an authorised agency	Per shipment, when your buyer claims FTA duty	If the buyer claims FTA duty
☐ Non-preferential Certificate of Origin (only if the buyer or the LC asks)	Issuing agency on the eCoO platform	Per shipment, when asked	If the buyer or LC asks
☐ Phytosanitary, health or sanitary certificate	Plant quarantine or the relevant inspection agency	Per shipment	Food, agri, plants
☐ Inspection or quality certificate (EIC or another notified agency)	Inspection agency	Per shipment, where mandatory or requested	Inspected or regulated goods
☐ Fumigation certificate and ISPM-15 mark on wooden packaging	Treatment provider	Per shipment using wood packaging	Wooden packaging
☐ Marine insurance certificate	Insurer	CIF and CIP sales, most letters of credit, or when the buyer asks	Sea and Air only
☐ Verified Gross Mass (VGM) declaration	You or the shipper, to the shipping line	Each container	Sea only

Document	Issued by	When	Applies to
☐ Booking confirmation and shipping instructions	Carrier or forwarder	Each shipment	Sea and Air only
☐ Courier export declaration and invoice, filed electronically by the courier	You and the authorised courier	Each shipment	Courier only

At shipment

Document	Issued by	When	Applies to
☐ Shipping bill (Bill of Export), with the RoDTEP declaration	Filed on ICEGATE, usually by your customs broker	Every shipment	Sea and Air only
☐ Let Export Order (LEO)	Customs	After examination and clearance	Sea and Air only
☐ Bill of lading (original, telex release or sea waybill)	Shipping line	Every sea shipment	Sea only
☐ Airway bill	Airline or forwarder	Every air shipment	Air only
☐ Courier airway bill and courier bill of export	The courier company	Every courier shipment	Courier only
☐ Document set exactly as the letter of credit requires	You, to the negotiating bank	Within the LC presentation period	If paid by letter of credit
☐ Collection documents with your bank's collection letter	You, to your bank	After shipment	If paid by documents against payment or acceptance
☐ Bank advice of the advance received, matched to the order	Your bank	Before shipment	If paid by advance payment

After shipment

Document	Issued by	When	Applies to
☐ Bank realisation certificate (e-BRC)	Your AD bank	After the money is received	Every shipment
☐ Realisation tracker entry with the deadline on your calendar	You	On the day you ship or invoice	Every shipment
☐ RoDTEP scroll and e-scrip	ICEGATE	After the shipping bill is processed	Every shipment
☐ Duty drawback processed on the shipping bill	Customs	After the shipping bill is processed	Every shipment
☐ GST refund of unutilised input tax credit (RFD-01)	You, on the GST portal	After export	Exporting under LUT
☐ IGST refund against the shipping bill	Customs, from the shipping bill data	After the export is recorded	Paying IGST
☐ Complete shipment file kept, digital and print	You	Every shipment	Every shipment

The ten-point match test (run before the shipping bill is released)

Check this	It must agree across
☐ Exporter's legal name, address, IEC and GSTIN	Invoice, packing list, shipping bill, transport document, certificate of origin, LC
☐ Buyer and consignee name and address	Invoice, packing list, transport document, certificate of origin, LC
☐ Description of goods	Invoice, packing list, shipping bill, transport document, certificate of origin; LC wording exactly
☐ HS code	Invoice, shipping bill, certificate of origin
☐ Quantity and unit of measure	Invoice, packing list, shipping bill, transport document
☐ Package count, gross and net weight	Packing list, shipping bill, transport document, VGM
☐ Value, currency and Incoterm	Invoice, shipping bill, LC, insurance certificate
☐ Invoice number and date	Shipping bill, transport document, certificate of origin, LC, bank documents
☐ Ports, vessel or flight, and dates	Shipping bill, transport document, invoice, LC
☐ Marks, numbers and container numbers	Packing list, transport document, VGM

Realisation deadline. From 1 October 2026, export money must be realised within **9 months** of shipment for goods (from the invoice date for services; **12 months** for exports invoiced or settled in rupees). Ask your AD bank for an extension **before** the deadline. Put the date on your calendar the day you ship. RoDTEP is valid to 31 December 2026 unless extended.

Shipment record (fill in and keep with the documents)

Buyer and country	_____	Invoice no. and date	_____
Incoterm and payment term	_____	Shipping bill no. and date	_____
BL, AWB or courier AWB no.	_____	Port or airport of loading	_____
Clock start date	_____	Realisation deadline	_____
Certificate of origin no.	_____	e-BRC received on	_____
RoDTEP scroll and e-scrip done	_____	GST or IGST refund filed	_____
Notes			

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<https://www.linksindia.co.in/export-documents-checklist-india-2026/>