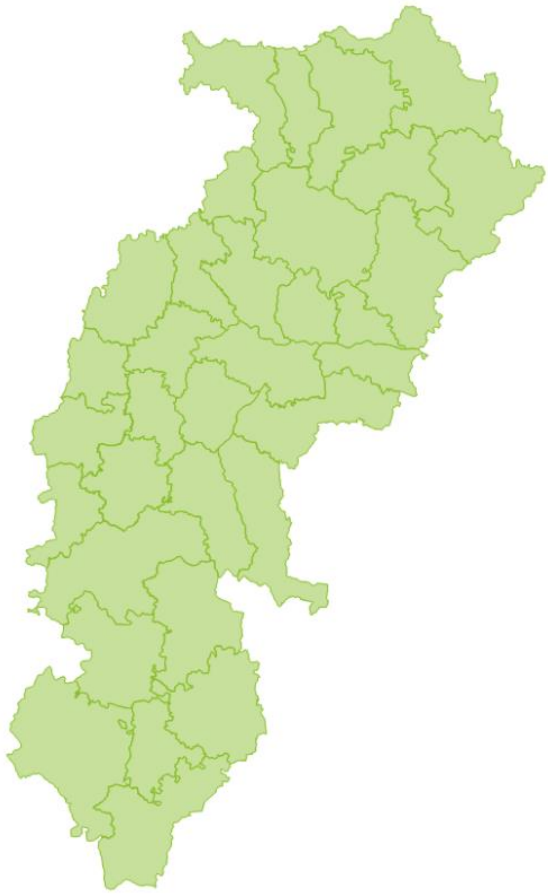
Chhattisgarh Export Guide 2025



Disclaimer

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The recommendations and suggestions presented in this policy draft are indicative in nature and are subject to review, modification or approval by the Competent Authorities of the Government of Chhattisgarh.

Glossary

Abbreviation	Full Form
IEC	Import Export Code
DGFT	Directorate General of Foreign Trade
COO	Certificate of Origin
B/L	Bill of Lading
AWB	Airway Bill
LC	Letter of Credit
MEIS	Merchandise Exports from India Scheme
SEIS	Service Exports from India Scheme
SEZ	Special Economic Zone
EPCG	Export Promotion Capital Goods Scheme
RoDTEP	Remission of Duties and Taxes on Export Products
MSME	Micro, Small and Medium Enterprises
HS Code	Harmonized System Code
GST	Goods and Services Tax
RBI	Reserve Bank of India
CBIC	Central Board of Indirect Taxes and Customs
APEDA	Agricultural & Processed Food Products Export Development Authority
EEPC	Engineering Export Promotion Council
EPCH	Export Promotion Council for Handicrafts
GJEPC	Gems & Jewellery Export Promotion Council
FTA	Free Trade Agreement
ICEGATE	Indian Customs Electronic Gateway

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1. Introduction

Exports play a crucial role in the economic growth of a country and its states. Experiences from Indian states like Gujarat, Tamil Nadu and Karnataka, shows that export-oriented policies have significantly boosted their economic performance. Gujarat's focus on textile and diamond exports transformed it into an industrial hub, increasing per capita income and employment. Similarly, Tamil Nadu's export-driven automobile and textile industries have accelerated its growth. Promotion of IT and ITES sector has transformed the economic landscape of Karnataka by generating huge volume of revenue and raising the standard of living for its residents.

As part of the Government of Chhattisgarh's ongoing efforts to strengthen the state's export ecosystem and in alignment with the objectives outlined in the Chhattisgarh Industrial Development Policy 2024–30, government aims to enhance the skill of the industry and encourage the business community to step into the export. In this background, this export guidebook has been prepared to serve as an easy compendium and facilitate the emerging exporters from the state.

This practical guidebook describes all the steps involved in the export process, finance options available with the exporters, documents required during the process and logistical facilities, and the incentives provided by the central and Chhattisgarh government.

Export Procedures

2. Exporting from Chhattisgarh: Step by Step Process

Chhattisgarh, with its strong industrial base, abundance of raw materials and growing infrastructure, offers significant potential for businesses and exporters looking to enter the global market. Whether it's steel, aluminum, forest produce, herbal products, or agri-based goods, the state is well-positioned to promote exports. To start an export business from Chhattisgarh, the following steps may be adopted.

2.1 Registering a business entity

The first step to start an export-oriented business from Chhattisgarh is to establish a business organisation as a legal entity. The business may be registered in the form of the following of legal entities,

- Proprietorship
- Limited Liability Partnership
- Private Limited Company
- Partnership Firm
- Society or Trust
- HUF

Documents required: The list of documents required to establish a business organisation is given below. The requirement of documents vary depending upon the nature of business chosen.

- Company Name
- Logo
- Identity and Address Details of Promoters / Partners
- Proof of Registered Office Address
- Digital Signature Certificate (DSC)

Fees: The fee for registering a business depends on the nature of company / legal entity decided.

Timeline: 3 – 14 working days, depending on the nature of company[1]

How to Register: The details of registering a company is given on website of The Ministry of Corporate Affairs

https://www.mca.gov.in/mcafoportal/loadUserRegistration.do?link=loadUserRegistration

2.2 Obtaining PAN Card

Obtaining PAN Card is an important requirement for all the export duty and taxation related compliances in the future.

Documents required:

- Proof of Office Address
- Proof of Registration
- ID & Address Proof of Authorised Signatory

Fees: The PAN application fee for fresh applications are as follows

- INR 100 (For Communication Address within India)
- INR 1000 (For Foreign Communication Address)

How to Apply Online: The step-by-step process to apply for PAN card online is listed below,

Step 1: Visit Protean Portal (formerly NSDL eGov): https://tin.tin.nsdl.com/pan/index.html or UTIITSL portal: https://www.pan.utiitsl.com/

Step 2: Fill in the application **Form 49A** on the NSDL portal

[1] India Filings Research

Step 3: Select type of applicant (LLP, Company, Partnership, Society etc) and fill in details like Name of the Company, Date of Incorporation, Office Address, Contact Details etc.

Step 4: Upload the necessary documents proving registration of the company (depending upon the type of legal entity)

For more information on **How to Apply**, visit: https://incometaxindia.gov.in/Pages/tax-services/apply-for-pan.aspx

Where to apply:

https://www.onlineservices.nsdl.com/paam/endUserRegisterContact.html

2.3 Opening a Bank Account

As per the Foreign Exchange Management Act, banks listed under Authorised Dealer (AD 1) Category by the Reserve Bank of India, are authorised to process international financial transactions related to exports.

The list of 100 banks approved by the RBI can be checked through the following link: https://rbi.org.in/Scripts/category.aspx

An aspiring exporter may open a dedicated business banking facility / current account with a bank of choice, to execute export transactions.

2.4 Obtain IEC Code

The Import Export Code (IEC) is a unique 10-digit identification number issued by the Directorate General of Foreign Trade (DGFT), under the Ministry of Commerce. It is mandatory for any business or individual intending to engage in import or export of goods and services from India. The IEC is a one-time registration with lifetime validity and does not require renewal. It enables an exporter to clear customs, send shipments, and receive foreign currency in their bank accounts. The application for IEC can be submitted online through the DGFT portal with basic documents like PAN, address proof, and bank details.

Documents required:

- Valid PAN Card
- Valid mobile number & email id
- Registered Address Proof
- Valid Bank Account in the name of applicant
- Valid Aadhar Card matching the details with PAN Card
- Digital Signature Token / Certificate

Fees: The fee for online Import Export Code generation is INR 500 /-

How to Apply: The step-by-step process for applying a IEC is listed below,

Step 1: Visit the DGFT website at https://www.dgft.gov.in/CP/

Step 2: Proceed with registration process by clicking on Login → Register → Register as "Importer / Exporter"

Step 3: After registration, Go to My Dashboard → Importer Exporter Code (IEC) → Apply for IEC

Timeline: The IEC certificate is received immediately from successful submission of the application

2.5 Obtaining RCMC

The Registration-cum-Membership Certificate (RCMC) is a certificate issued by Export Promotion Councils (EPCs) or Commodity Boards in India. It is mandatory for availing export incentives under Foreign Trade Policy and for some categories of exports. It establishes that your business is a recognized exporter of specific goods/services.

Validity of RCMC: 5 years

How to Apply: The step-by-step process to apply for a RCMC is listed below,

Step 1: Identify the relevant Commodity Board or Export Promotion Council, based on product category. Eg;

- **APEDA** – Agricultural & Processed Food Products
- **Coffee Board** - Coffee
- **EPCH** – Handicrafts
- **Chemexcil** – Chemicals & Allied
- **Pharmexcil** – Pharmaceuticals
- **EEPC** – Engineering goods

There are 27 Export Promotion Councils, and 9 Commodity Boards present in India. If the product category fails to fall in of the commodities boards, application for RCMC may be submitted to

- **FIEO** – Federation of Indian Export Organisations (for multi-product exporters)

Step 2: Prepare the required documents and submit online application on EPC's website. Most EPC's offer online RCMC application through DGFT website Common Digital Platform https://dgft.gov.in → Services → RCMC Registration.

All relevant documents need to be uploaded , exporter profile filled in, and signed digitally using a DSC or Aadhar e-sign.

Exporters can register themselves as either a Merchant Exporter or Manufacturing Exporter.

Timeline: 3-7 working days

Fees: RCMC fees usually vary depending upon EPCs and exporter type (Merchant / Manufacturing). Typical fee range for major EPCs are listed below.

- **FIEO** – INR 5000 + 18% GST (for 5 years)
- **APEDA** – INR 5900 (inclusive of GST, one time)
- **EPCH** – INR 5000 – 7000/ year depending upon turnover
- **EEPC** – INR 7500 + GST (includes a one-time admission fee of INR 2000 for new members and an annual membership fee of INR 5500)

2.6 Identifying Buyers

Finding reliable buyers is one of the most critical steps in building a successful export business. Exporters must first research target markets where there is good demand for their product, through EPCs. Once the market is identified, potential buyers can be found through multiple channels like;

- B2B platforms (like Alibaba, IndiaMART, TradeIndia)
- International trade fairs,
- Export promotion councils (EPCs)
- Indian embassies or Country Help Desks.
- Networking through industry associations

Trust-building through professional communication, sample sharing, competitive pricing, and timely responses is essential to converting leads into long-term buyers.

2.7 Ensuring Quality Standards

Ensuring quality required for exports is one of the most important aspect of exporting goods. Maintaining high quality standards is essential for exporters to compete in global markets. Exported goods must comply with both

- Indian regulatory norms and
- Importing country's standards.

In India, key quality certifications are governed by bodies like the Bureau of Indian Standards (BIS), FSSAI (for food products), APEDA, MPEDA, and Spices Board, depending on the product. Exporters may also need international certifications such as ISO, CE marking, USFDA, Kosher or Halal, based on destination requirements.

Pre-shipment inspections by agencies like Export Inspection Council (EIC) or third-party labs are often required to ensure compliance. Adhering to these quality standards not only prevents shipment rejections but also builds trust and long-term business relationships with global buyers.

2.8 Logistics

Logistics is a crucial component of the export process, ensuring the goods reach international buyers safely, cost-effectively, and on time. It involves the following steps.

- Selecting the right mode of transport (sea, air, rail, or road)
- Choosing the right Incoterms (like FOB, CIF, EXW) for risk transfer
- Packaging and labelling as per international standards or buyer's requirement
- Arranging export documentation (invoice, packing list, bill of lading, etc.) and ensuring insurance coverage
- coordinating with freight forwarders or customs brokers for smooth shipment and clearance.

Chapter on logistics in this guidebook may be referred for more details on logistic infrastructure available for export in Chhattisgarh.

The indicative illustration below outlines the step-by-step process involved in starting an export business.

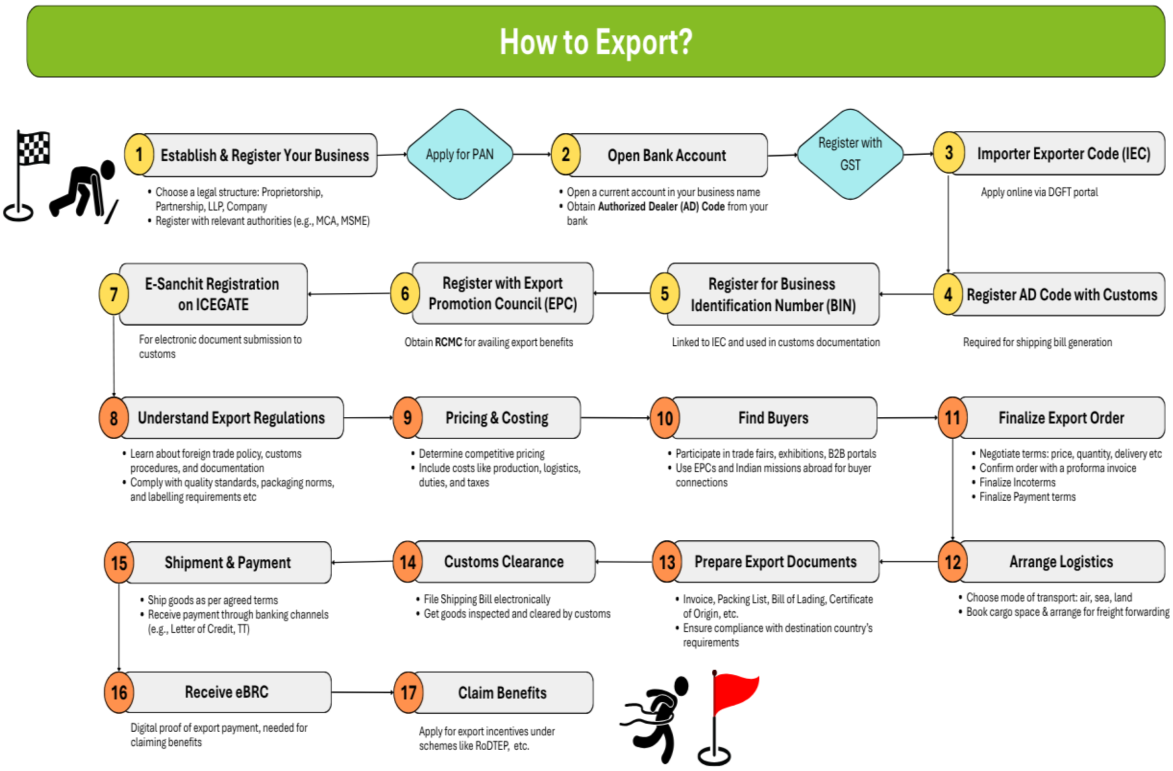
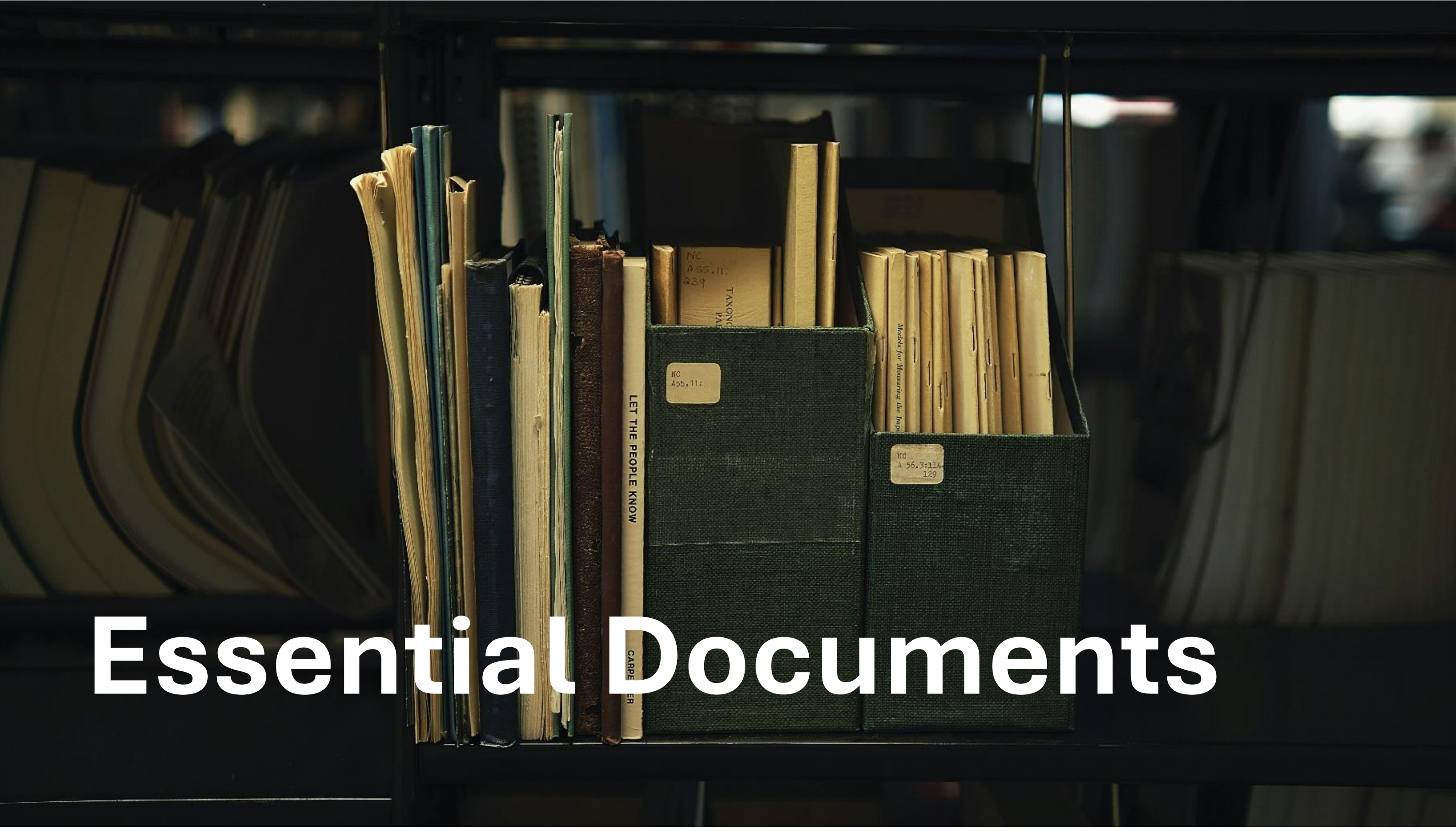


Image 1: Step-by-step processes involved in exporting products



Essential Documents

3. Essential Documentation: From Paper to Port

Exporting goods internationally involves a complex process where accurate and complete documentation plays a vital role. Proper export documentation ensures compliance with legal requirements, facilitates smooth customs clearance, helps in securing payments, minimizes disputes, and supports logistical operations. For exporters based in Chhattisgarh, understanding each required document's purpose, contents, and issuing authority is crucial to avoid delays and financial losses.

The documents required for completing an export transaction varies depending upon the commodity chosen for exports. The table below indicates mandatory documents required for exporting.

Table 1: List of Documents required for exports

Sl.no	Document Name	Purpose	Issuing Authority / Prepared by
1	Import Export Code (IEC)	Mandatory registration to legally export/import goods	Directorate General of Foreign Trade (DGFT)
2	Registration-Cum-Membership Certificate (RCMC)	Mandatory document for exporting certain goods and claiming benefits	EPCs, Commodity Boards & FIEO

3	Commercial Invoice	Details of goods sold, transaction value, payment terms	Exporter
4	Packing List	Details on packaging, quantity, weight, and dimensions	Exporter
5 (a)	Bill of Lading (B/L)	Sea shipment document, contract between shipper & carrier	Shipping Line / Freight Forwarder
5 (b)	Airway Bill (AWB)	Air shipment document, contract between shipper & carrier	Airline / Freight Forwarder
6	Certificate of Origin (COO)	Confirms product origin, needed for customs & buyers	Export Inspection Councils, FIEO, Authorised agencies
7	Insurance Certificate	Proof of marine or cargo insurance	Insurance Company
8	Customs Declaration Form	Declaration to Customs for export clearance	Exporter / Customs Broker
9	Shipping Bill	Official document filed electronically for customs clearance	Customs Department via ICEGATE portal
10.	Export Inspection Certificate	Verifies product quality as per buyer/destination norms	Export Inspection Council accredited testing labs
Product Specific Documentations			
11.	Phytosanitary Certificate	Certifies agricultural products free from pests/disease	Directorate of Plant Protection and Storage
14.	Test Reports / Certifications	Product-specific certificates like ISO, CE, HACCP	Certified Labs under Export Inspection Council

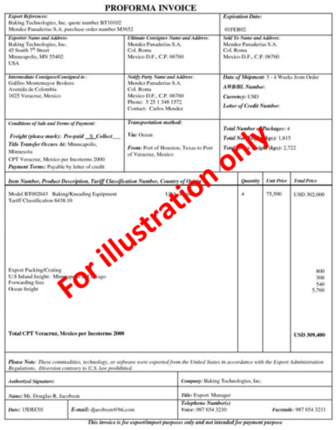
Below is an expanded explanation of the key documents required for export from Chhattisgarh, their significance, and practical insights into their preparation and use.

3.1 Commercial Invoice

- **Purpose:** The commercial invoice is the primary financial document prepared by the exporter. It provides a detailed description of the goods sold, their quantity, price, payment terms, delivery conditions, and parties involved (buyer and seller).

- **Importance:** Customs authorities in both the exporting and importing countries use the commercial invoice to assess duties and taxes. Banks require it to process payment under Letters of Credit or other trade finance instruments. It also serves as proof of the transaction between buyer and seller.

- **Issuing Authority:** Prepared by the exporter.



PROFORMA INVOICE

Total CPT Veracruz, Mexico per Incoterms 2000 — USD 309,400

Export Packing/Crating	800
U.S Inland freight: Minneapolis to Chicago	300
Forwarding fees	540
Ocean freight	5,760

Please Note: These commodities, technology, or software were exported from the United States in accordance with the Export Administration Regulations. Diversion contrary to U.S. law prohibited.

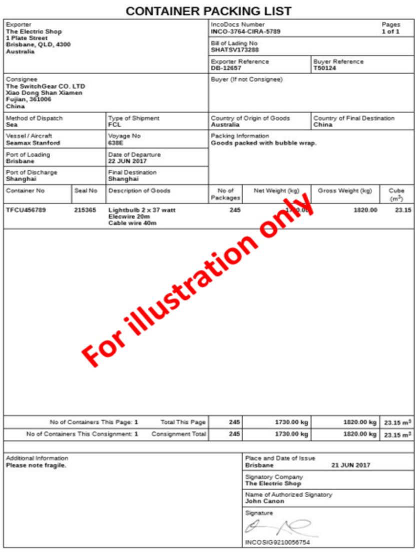
Authorized Signature:		Company: Baking Technologies, Inc.
Name: Mr. Douglas R. Jacobson		Title: Export Manager
Date: 15DEC01	E-mail: djacobson@bti.com	Telephone Number(s) Voice: 987 654 3210 Facsimile: 987 654 3211

This invoice is for export/import purposes only and not intended for payment purpose

For illustration only

3.2 Packing List

- **Purpose:** The packing list provides detailed information on how the goods are packed. It includes the number of packages, their contents, dimensions, gross and net weight, and markings.
- **Importance:** This document helps customs officers verify the shipment and ensures correct handling by logistics providers. It assists in inventory checks during transit and on arrival at the destination port.
- **Issuing Authority:** Exporter.



CONTAINER PACKING LIST

Exporter: The Electric Shop, 1 Plate Street, Brisbane, QLD, 4300, Australia	IncoDocs Number: INCO-3764-CIRA-5789; Pages: 1 of 1
	Bill of Lading No: SHATSV173288
	Exporter Reference: DB-12657; Buyer Reference: T50124
Consignee: The SwitchGear CO. LTD, Xiao Dong Shan Xiamen, Fujian, 361006, China	Buyer (If not Consignee)
Method of Dispatch: Sea; Type of Shipment: FCL	Country of Origin of Goods: Australia; Country of Final Destination: China
Vessel / Aircraft: Seamax Stanford; Voyage No: 638E	Packing Information: Goods packed with bubble wrap.
Port of Loading: Brisbane; Date of Departure: 22 JUN 2017	
Port of Discharge: Shanghai; Final Destination: Shanghai	

Container No	Seal No	Description of Goods	No of Packages	Net Weight (kg)	Gross Weight (kg)	Cube (m^3)
TFCU456789	215365	Lightbulb 2 x 37 watt Elecwire 20m Cable wire 40m	245	[illegible]	1820.00	23.15
No of Containers This Page: 1		Total This Page	245	1730.00 kg	1820.00 kg	23.15 m^3
No of Containers This Consignment: 1		Consignment Total	245	1730.00 kg	1820.00 kg	23.15 m^3

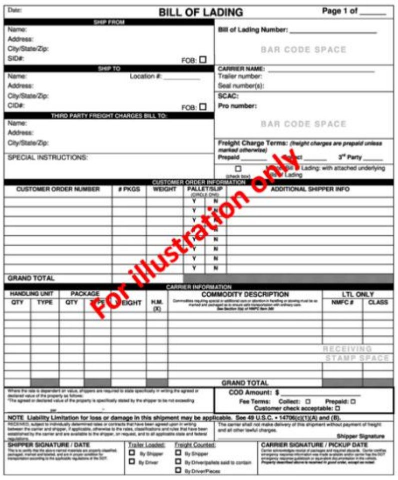
Additional Information: Please note fragile.	Place and Date of Issue: Brisbane 21 JUN 2017
	Signatory Company: The Electric Shop
	Name of Authorized Signatory: John Canon
	Signature: INCOSIG9210056754

For illustration only

3.3 Bill of Lading / Airway Bill

- **Purpose:** The Bill of Lading (for sea shipments) or Airway Bill (for air shipments) is the legal contract between the exporter and the shipping line or airline. It serves as a receipt for the goods, evidence of the contract of carriage and a document of title to the goods.

- **Importance:** This document proves that the goods have been shipped and is essential for claiming ownership and taking possession at the destination. It is also required for customs clearance and insurance claims.
- **Issuing Authority:** Shipping company (for sea freight) or airline (for air freight).

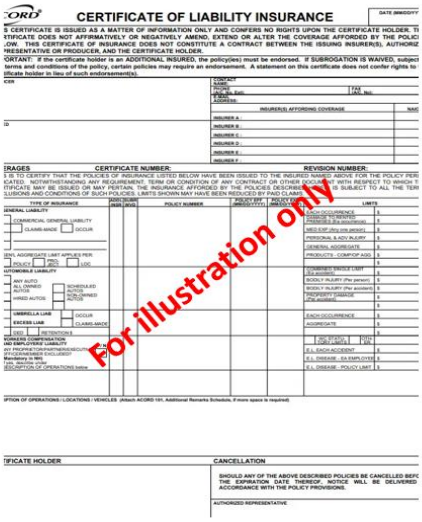


3.4 Certificate of Origin

- **Purpose:** The Certificate of Origin certifies the country where the goods were manufactured or produced. It is often required by customs authorities in the importing country to determine applicable tariffs, duties, and to validate eligibility under trade agreements or preferential tariff schemes.
- **Importance:** It confirms the authenticity of the product origin, helping exporters gain duty benefits and assuring buyers of product provenance.
- **Issuing Authority:** Export Inspection Councils, Chamber of Commerce or other bodies like FIEO authorized under FTAs

3.5 Insurance Certificate

- **Purpose:** This document proves that the shipment is insured against loss, damage, theft, or other risks during transit.
- **Importance:** Insurance protects both exporters and importers financially in case of unforeseen incidents during transportation. It is often mandatory under international sales contracts.
- **Issuing Authority:** Insurance company or broker.


CERTIFICATE OF LIABILITY INSURANCE

For illustration only

3.6 Customs Declaration Form

- **Purpose:** This form provides customs authorities with detailed information about the shipment, including product description, value, quantity, weight, and classification under the Harmonized System (HS) codes.
- **Importance:** It is essential for customs clearance, determining duties (if any), and enforcing export control regulations.
- **Issuing Authority:** Indian Customs Department.

3.7 Phytosanitary Certificate

- **Purpose:** A Phytosanitary Certificate is an official document that certifies a consignment of plants, plant products, or other regulated articles is free from quarantine pests and diseases. The certificate ensures that the shipment complies with the phytosanitary regulations of the importing country.

- **Importance:** It is required to facilitate safe international trade in agricultural and plant-based products. It is a mandatory requirement for exporting agricultural commodities to many countries.
- **Issuing Authority:** Directorate of Plant Protection, Quarantine & Storage (DPPQS)


DIRECTORATE OF PLANT PROTECTION, QUARANTINE & STORAGE
PHYTOSANITARY CERTIFICATE

1. FROM: PLANT PROTECTION ORGANISATION OF INDIA	2. TO: THE PLANT PROTECTION ORGANISATION OF CANADA

DESCRIPTION OF CONSIGNMENT

3. Name & address of exporter	4. Declared name & address of consignee	
5. Declared means of conveyance By Sea	6. Place of origin INDIA	7. Declared point of entry VANCOUVER,CANADA
8. Distinguishing marks AS PER B/L	9. Number & description of packages	
10. Name of produce/ Botanical name of plants	11. Quantity declared	

This is to certify that the plants or plant products described above ha... inspected according to appropriate procedures and are considered to be free from quarantine pests ...ctically free from the injurious pests and that they are considered to conform to the current phytosan... at the importing country.

DISINFESTATION AND/OR ...TION TREATMENT

12. Date:	Treatment:
14. Chemical:	Duration & Temperature:
16. Concentration:	17. Additional information:

18. Additional declaration:
'Invoice no' - 'Invoice d...

19. Date:
20. Place of issue:
21.Code No.

Name & Signature of authorised officer

No financial liability with respect to this certificate shall attach to the Ministry of Agriculture & Farmers Welfare (Department of Agriculture & Farmers Welfare), Government of India or any authorized officer of state/central government organizations

EXPORT DOCUMENTATION CHECKLIST

- Proforma Invoice (PI)
- Purchase Order (PO)
- Commercial Invoice
- Packing List
- Shipping Bill / Bill of Export
- Bill of Lading / Airway Bill
- Certificate of Origin (CoO)
- Inspection Certificate
- Insurance Certificate
- Export License (If Applicable)
- LUT/Bond under GST
- ARE-1 / ARE-2 Forms (For Excise Clearance)
- Electronic Bank Realisation Certificate (eBRC)
- FSSAI / Phytosanitary / Health Certificate (Product-Specific)
- AD Code Registration with Customs

4. Trade Finance

An efficient and robust trade finance ecosystem is critical for facilitating international trade. Trade finance encompasses a set of financial instruments used to mitigate the risks inherent in cross-border transactions. Trade finance ensures payment security for exporters and guarantees the delivery of goods and services to importers.

Some of the key instruments in trade finance include

- Letters of credit (L/Cs)
- Import bills for collection
- Import financing
- Shipping guarantees,
- Pre-shipment export financing.

By managing risks for both exporters and importers, trade finance helps turn cross-border opportunities into real transactions. The following illustration indicates, the types of trade financing options available to exporters.

FINANCE OPTIONS FOR EXPORTERS

- Packing Credit
- Cash Advances
- Inventory/Warehouse Finance
- Buyer’s Credit
- Supplier’s Credit
- Letters of credit
- Documentary Collection
- Open Account
- Factoring and Forfaiting
- Bill Discounting
- Receivables Discounting

To encourage export, Export credit has been included by the Government of India, in its Priority Sector lending (PSL) program, which directs banks to lend to specific sectors. Apart from export credit, traditional financial instruments like bank guarantees (BGs), L/C are commonly used by exporters.

In addition, new-age finance options such as invoice discounting, factoring, and forfaiting are gaining traction under the broader category of **Supply Chain Finance (SCF)**, primarily facilitated by fintech firms. All the trade finance instruments are categorized as either funded (direct transfer of funds) or non-funded (promises of financial support through instruments).

Below are some of the major trade finance options available to exporters to help mitigate risks and ensure financial security in international trade transactions:

4.1 Packing Credit

Packing Credit means any loan or advance granted or any other credit provided by a bank to an exporter for financing the purchase, processing, manufacturing or packing of goods. Packing credit is extended at both pre and post shipment stage.

4.2 Pre-shipment Export Credit

Pre-shipment is a loan/ advance granted to an exporter for financing the purchase, processing, manufacturing or packing of goods prior to shipment. Packing credit can also be extended as working capital assistance to meet expenses such as wages, utility payments, travel expenses etc; to companies engaged in export or services. Packing credit is sanctioned/granted on the basis of letter of credit or a confirmed and irrevocable order for the export of goods / services from India or any other evidence of an order for export from India.

4.3 Post-shipment Export Credit

'Post-shipment Credit' means any loan or advance granted or any other credit provided by a bank to an exporter of goods / services from India from the date of extending credit after shipment of goods / rendering of services to the date of realisation of export proceeds as per the period of realization prescribed by Reserve Bank of India (RBI) and includes any loan or advance granted to an exporter, in consideration of, or on the security of any duty drawback allowed by the Government from time to time. As per extant guidelines of RBI, the period prescribed for realisation of export proceeds is 12 months from the date of shipment.

4.4 Cash in Advances

Cash in advance in international trade allows exporters to mitigate credit risk by receiving payment before transferring the ownership of goods. Upfront payment is generally unfavourable for customers due to cash-flow issues. Payment is usually made via wire transfer, credit card, or escrow service.

Cash-in-advance is recommended in high-risk trade relationships or export markets, particularly for small export transactions for which other payment methods may not be cost-effective. Cash-in-advance is also less burdensome than a letter of credit and has less risk for the exporter than an open account.

4.5 Inventory/Warehouse Finance

Warehouse financing is a form of inventory financing that involves a loan made by a financial institution to a company, manufacturer, or processor. Existing inventory, goods, or commodities are transferred to a warehouse and used as collateral for the loan. Warehouse financing is most often used by smaller privately-owned firms, particularly those in commodities-related businesses, that do not have access to other options.

4.6 Buyer's Credit

Buyer's credit is a type of short-term loan that gets extended to an importer by an overseas lender. The credit is issued by a bank or financial institution to help facilitate and finance various purchases. These can include different services, capital goods, and some other big-ticket items.

When the importer receives the issued loan, they become the buyer of the goods. On the flip side, whoever is exporting the goods becomes the official seller. Buyer's credit can be incredibly useful as a financing method in international trade.

4.7 Supplier's Credit

Export supplier's credit is a medium-and-long-term financing facility provided by export country banks to the exporter. The purpose for the export country is to promote its export of capital goods and services, such as homebred mechanical and electrical products, complete equipment and overseas contracted engineering projects. Loans granted should not exceed the balance of total export costs minus down payment and self-raised funds.

4.8 Letters of credit

A Letter of Credit is a contractual commitment by the foreign buyer's bank to pay once the exporter ships the goods and presents the required documentation to the exporter's bank as proof.

As a trade finance tool, Letters of Credit are designed to protect both exporters and importers. They can help you win business with new clients in foreign markets. This means the exporter gets a guarantee of payment while offering the importer reasonable payment terms.

4.9 Documentary Collection

Documentary Collection (DC) occurs when a seller instructs his bank to forward documents related to the exporting of goods or services to the buyer's bank, then requesting to present these documents to the buyer for their payment. In the case of a documentary collection, the exporter will request payment by presenting its shipping and collection documents to their remitting bank. The remitting bank then forwards these documents on to the bank of the importer. The importers bank will then pay the exporters bank, which will credit those funds to the exporter.

4.10 Open Account

An open account transaction in international trade is a sale where the goods are shipped and delivered before payment is due, which is typically in 30, 60 or 90 days. Obviously, this option is advantageous to the importer in terms of cash flow and cost, but it is a risky option for an exporter.

4.11 Factoring and Forfaiting

Factoring involves the sale of trade receivables to a factor, typically a bank, in exchange for immediate cash payment. On the other hand, forfaiting is a form of export financing where the exporter sells the rights to trade receivables to a forfeiter and receives instant cash.

Factoring deals with short-term receivables that fall due within a period of 90 days. In contrast, forfaiting focuses on medium to long-term accounts receivables. Factoring primarily involves the sale of receivables related to ordinary goods and services. Conversely, forfaiting is specifically concerned with the sale of receivables on capital goods.

Factoring generally provides financing up to 80-90% of the value of the receivables. On the other hand, forfaiting offers full financing, covering 100% of the value of the export.

4.12 Bill Discounting

Bill discounting is a financial service where a company sells its outstanding invoices (bills) to a financial institution (like a bank) for cash, receiving a discounted amount upfront. The financial institution then collects the full invoice amount from the customer on the due date. This allows businesses to access funds immediately instead of waiting for customer payments.

4.13 Receivables Discounting

The finance houses and market allow and facilitate sales of receivables in the form of invoices, postdated cheques or bills of exchange at a discounted price in return for immediate payment. The discount rate, which is relatively high and can be costly for SMEs, is calculated based on the risk of default, creditworthiness of the seller, and whether the transaction is international or domestic.

Logistics

5. Navigating Logistics Ecosystem in Chhattisgarh

Efficient logistics significantly enhances export competitiveness by reducing costs, transit time and delivery uncertainties. Chhattisgarh has made notable strides in improving its logistics infrastructure over the years. The state's connectivity has significantly improved through the development of national highways, integrated rail networks, multimodal logistics parks, and proximity to major eastern ports such as Visakhapatnam, Paradip, and Haldia. These developments are aligned with national programs like Bharatmala, Sagarmala, and PM Gati Shakti, which aim to transform India’s freight ecosystem.

For exporters in Chhattisgarh, understanding the logistics landscape involves:

- Evaluating transportation options (road, rail, and air cargo) and identifying the most cost-effective and time-efficient routes to ports.
- Navigating the operational ecosystem of Inland Container Depots (ICDs), Container Freight Stations (CFSs), and dry ports, which serve as critical nodes for customs clearance, warehousing, and intermodal transfer.

- Understanding the procedural formalities and documentation required for smooth movement of export consignments, including shipping bills, bills of lading, and e-way bills.

Furthermore, exporters must anticipate logistical risks such as transit delays, damage to goods, and handling inefficiencies. Proactive mitigation strategies, including insurance coverage, real-time tracking, and third-party logistics (3PL) partnerships, are crucial for minimizing disruptions. This chapter provides a detailed overview of the logistics infrastructure in Chhattisgarh available for exporters.

5.1 Key Components of Export Logistics in Chhattisgarh

The following are the main aspects of export logistics in the State of Chhattisgarh

5.1.1 Freight Forwarders

Freight forwarders are logistics experts who coordinate the entire shipment process on behalf of exporters. Their role includes:

- **Cargo Booking:** Negotiating and reserving space on various modes of transport (truck, rail, ship, or aircraft) suitable for your cargo type and shipment timeline.

- **Documentation Management:** Preparing, verifying, and submitting essential shipping and customs documents such as Bills of Lading, Airway Bills, Commercial Invoices, Certificates of Origin, and Customs Declarations.

- **Customs Facilitation:** Liaising with customs authorities to ensure smooth clearance and compliance with export-import regulations.

- **Handling Special Cargo:** Organizing transportation for specialized goods such as hazardous materials, perishables requiring cold chain logistics, or oversized machinery.

In Chhattisgarh, exporters can rely on freight forwarders based in Raipur**,** Bhilai, and Durg**,** who have experience dealing with minerals, steel products and agricultural exports.

5.1.2 Modes of Transport

Choosing the right transportation mode is critical for balancing cost, speed, and safety of the export:

- **Road Transport:** The state has well-connected national highways linking industrial hubs to major ports. Road transport offers flexibility and is often used for door-to-door services.

- **Rail Transport:** Chhattisgarh is linked by rail to ports like Paradip**,** Visakhapatnam**,** Mumbai and Kolkata**.** Rail is preferred for heavy commodities like coal, iron ore, and steel.

- **Air Freight:** The Swami Vivekananda Airport (Raipur) is in the process of supporting air cargo services, catering mainly to high-value, fragile, or time-sensitive goods like pharmaceuticals and electronics.

- **Sea Freight:** From Chhattisgarh, cargo is transported by road or rail to ports like Paradip (Odisha), Mumbai (Maharashtra), and Kolkata (West Bengal) before being loaded onto vessels bound for global destinations.

5.1.3 Warehousing and Packaging

- **Warehousing:**
  Secure storage near manufacturing units or transport hubs allows exporters to accumulate shipments, perform quality checks, and manage inventory before dispatch. Climate-controlled warehouses help preserve perishable goods.

- **Packaging:**
  International export packaging standards must be followed to prevent damage and comply with regulations of destination countries. Packaging materials should meet safety norms (e.g., ISPM 15 for wood pallets) and be designed for ease of handling and customs inspections.

5.1.4 Customs Brokerage

Customs brokers assist exporters in preparing and submitting customs documentation, ensuring compliance with Indian Customs laws and foreign regulations. Their expertise reduces clearance delays and mitigates risks of penalties.

5.1.5 Insurance

Cargo insurance protects exporters against financial losses due to theft, damage, or loss during transit. Choosing the right coverage depends on cargo value, mode of transport, and risk exposure.

5.2 Tips for Effective Logistics Management

- **Advance Planning:** Book freight and prepare documentation well in advance to accommodate customs procedures and avoid delays during peak seasons.

- **Partner with Experienced Providers:** Work with freight forwarders and customs brokers familiar with Chhattisgarh's export commodities and logistics routes.

- **Clear Communication:** Maintain constant communication among exporters, logistics providers, customs authorities, and buyers to manage expectations and resolve issues quickly.

- **Use Technology:** Utilize shipment tracking and digital documentation platforms (such as ICEGATE) for real-time visibility and faster processes.

- **Cost Optimization:** Consolidate shipments where possible, negotiate contracts for better freight rates, and optimize packaging to reduce weight and volume.

The illustration below indicates major steps in navigating the logistics infrastructure in Chhattisgarh.

5.3 Road and Rail Connectivity from Chhattisgarh to Nearest Ports.

Chhattisgarh, being a landlocked state in central India, relies heavily on efficient road and rail connectivity for export logistics to its nearest major ports on the east coast and beyond. The key ports accessible to Chhattisgarh exporters include:

5.3.1 Visakhapatnam Port (Andhra Pradesh)

- Distance from Raipur**:** Approx. 525 km by road.
- Rail Connectivity: Well, connected via the Raipur–Visakhapatnam railway line, part of the East Coast Railway zone, facilitating direct cargo movement to the port.
- Road Connectivity: The National Highway 30 (NH30) and the Raipur–Vizag Expressway under the East Coast Economic Corridor (ECEC) enhance road freight movement, reducing travel time significantly.

5.3.2 Paradip Port (Odisha)

- Distance from Raipur: Approx. 550 km by road.
- Rail Connectivity**:** Connected via the Raipur–Jharsuguda–Paradip railway route, allowing direct bulk cargo transportation.
- Road Connectivity**:** National Highways NH130 and NH49 link Raipur to Paradip, facilitating containerized cargo movement.

5.3.3 Haldia Dock Complex (West Bengal)

- Distance from Raipur: Approx. 1,200 km by road.
- Rail Connectivity**:** Linked by rail through Raipur–Bilaspur–Rourkela–Tatanagar–Kharagpur–Haldia route. Rail freight is preferred for heavy and bulk goods due to cost efficiency over long distances.
- Road Connectivity: Road transport over this distance is less frequent for heavy cargo due to longer transit times and higher costs.

5.3.4 Kolkata Port (West Bengal)

- Similar rail and road routes as Haldia, mainly serving containerized and bulk cargo.

Case Study 1: Export of Steel from Raipur to Visakhapatnam Port (Road + Rail).

- **Product:** Hot Rolled Steel Coils (HRC)
- **Exporter:** Raipur-based steel manufacturer
- **Port of Export:** Visakhapatnam Port
- **Transport Modes:** Combination of Road (Raipur to railway siding) and Rail (to port)

Pre-shipment Documentation:

- Export Order / Contract
- Import Export Code (IEC)
- Commercial Invoice
- Packing List
- Insurance Certificate
- Certificate of Origin
- Quality Inspection Certificate (Bureau of Indian Standards, CE)
- Material Test Report

Packing and Labelling:

- Steel coils wrapped in waterproof and rust-proof packaging.
- Labelled with product specifications, weight, handling instructions, and exporter details.
- Coils secured on wooden pallets for ease of loading/unloading.

Shipment Process:

- Steel coils transported by trucks from manufacturing unit to nearest railway siding in Raipur.
- Loaded onto freight trains bound for Visakhapatnam Port's dedicated freight terminal.
- Upon arrival, containers/unpacked coils transferred to port for export clearance.

Freight Forwarders & Logistics Costs Estimate:

Activity	Cost Estimate (INR)	Source/Rate Basis
Road Transport (Raipur to railway siding - 10 km)	₹5,000 per truck load	State Transport Dept. Tariffs https://cgtransport.gov.in/
Rail Freight (Raipur to Visakhapatnam - 525 km)	₹1,200 per ton approx.	Indian Railways freight tariff

Port Handling & Documentation Fees	₹15,000 per container	Visakhapatnam Port Trust rates
Freight Forwarder Charges	₹10,000 per shipment	Market average

- **Container Type:** 20 ft open-top container (steel coils require open-top for ease of loading).
- **Rail Container Rates:** Concor offers approximate rail container freight of ₹20,000 to ₹25,000 per 20 ft container (Raipur to Visakhapatnam) (source: Concor tariff schedule).
- **Logistics Cost Total Estimate:** ₹50,000 - ₹55,000 per container including last-mile trucking and port charges.

Case Study 2: Export of Agri products (Rice) from Raipur to Paradip Port (Road Only)

- Product: Basmati Rice (packaged)
- Exporter: Agro-processing unit in Raipur
- Port of Export: Paradip Port
- Transport Mode: Road transport exclusively

Pre-shipment Documentation:

- Export Order / Contract
- Import Export Code (IEC)
- FSSAI License (Food safety certification)
- Phytosanitary Certificate
- Commercial Invoice
- Packing List
- Certificate of Origin
- Bill of Lading

Packing and Labelling:

- Rice packed in 50 kg jute sacks inside sealed containers.
- Proper export labelling with weight, batch number, exporter and importer details, storage instructions

Shipment Process:

- Packed containers loaded onto trucks at agro-processing facility.
- Direct road transit to Paradip Port via NH130 and NH49.
- Port-side customs clearance and container loading on vessel.

Freight Forwarders & Logistics Costs Estimate:

Activity	Cost Estimate (INR)	Source/Rate Basis
Road Transport (Raipur to Paradip - 550 km)	₹30,000 - ₹35,000 per 20 ft container	State and National Highways transport tariff
Port Handling & Documentation Fees	₹12,000 per container	Paradip Port Trust tariffs
Freight Forwarder Charges	₹8,000 per shipment	Market average

- Container Type: 20 ft standard dry container
- Logistics Cost Total Estimate: ₹50,000 per container approximately.

5.4 Key Notes on Container Types & Shipping Line Rates

- **Container Options:**
  - Standard Dry Containers (20 ft / 40 ft**)** for general cargo like rice, machinery parts.
  - Open-Top Containers for bulky steel coils or oversized goods.
  - Reefer Containers for perishable agro products (if needed).

- **Shipping Line Rates:** Shipping line freight charges depend on container size, destination, and commodity. Approximate rates from Indian east coast ports to major global destinations (USD per TEU, as of early 2025):
  - To USA / Europe: $1,200 - $1,500 per 20 ft container.
  - To Middle East / Africa: $600 - $900 per 20 ft container.

- **Concor Rail Container Rates:** Concor tariffs range from ₹18,000 to ₹28,000 per 20 ft container for routes such as Raipur to Visakhapatnam or Paradip, depending on container type and cargo volume.[2]
- **Intermodal Containers:** Use of intermodal containers (containers that can be transferred seamlessly between road, rail, and ship) reduces handling time and damage risk, enhancing efficiency. Chhattisgarh exporters benefit from multimodal freight corridors connecting railheads to ports.

Summary

Mode of Transport	Port	Distance (Approx.)	Key Features	Estimated Logistics Cost per 20 ft Container (INR)
Road + Rail	Visakhapatnam	525 km	Rail connectivity, dedicated freight terminals	₹50,000 - ₹55,000

[2] Concor Official Tariff Schedule

6. Policy Support Ecosystem: Government Schemes

The Directorate General of Foreign Trade (DGFT) is the key agency under the Ministry of Commerce responsible for formulating and implementing India's Foreign Trade Policy (FTP). The FTP lays down strategies, incentives, and regulatory frameworks to promote exports and facilitate trade. The key export promotion and incentive schemes administered by DGFT include the following:

6.1 Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme

The RoDTEP Scheme, introduced in January 2021, is a flagship export promotion initiative by the Government of India, replacing the Merchandise Exports from India Scheme (MEIS) to comply with WTO guidelines.

Key Objectives:

The primary goal of RoDTEP is to make Indian exports globally competitive by neutralizing the burden of embedded taxes and duties that were not refunded under earlier schemes. It aims to ensure that exports remain zero-rated, aligning with WTO norms, and to promote fair trade practices without distorting the market. Salient features of the RoDTEP scheme are;

- Reimburses embedded taxes and levies not refunded under other schemes.
- Reduces the overall cost of exports and boosts global competitiveness.
- Enhances compliance, transparency, and traceability in the export ecosystem.

Key Benefits:

- Rebate of embedded taxes such as electricity duties, VAT on fuel, mandi tax, and others that are not currently refunded through other schemes.
- Rebate is given in the form of transferable duty credit scrips, which can be used for paying basic customs duty or sold in the market.
- Automated system ensures seamless issuance through ICEGATE and DGFT platforms.
- Covers a wide range of product categories, including MSME exports.
    - Gems & Jewellery
    - Textiles & Leather
    - Pharmaceuticals
    - Handloom & Handicrafts
    - AYUSH Products
    - MSMEs and e-commerce exporters

Detailed Information:

- **Incentive Structure**
    - Remission rates: 0.5% to 4.3% of the FOB value (Free on Board).
    - Product-specific rates based on HSN codes and export destination

- **Procedural Requirements**
    - Accurate product classification (HSN code).
    - Declaration of RoDTEP claim in the shipping bill at time of export.
    - Proper documentation and adherence to value addition norms.
    - Integrated with ICEGATE for automated processing and transparency.

How to Apply:

- **Apply on :** https://www.dgft.gov.in/CP/?opt=RoDTEP

6.2 Advance Authorization (AA) Scheme

The Advance Authorisation Scheme is a key export promotion initiative implemented by the Directorate General of Foreign Trade (DGFT) under the Foreign Trade Policy of India. It allows exporters to import inputs/raw materials duty-free that are physically incorporated into a product meant for export. This exemption applies to Basic Customs Duty (BCD) and, in some cases, IGST and Compensation Cess.

Scheme Eligibility:

The scheme is open to all

- Manufacturer Exporters or
- Merchant Exporters tied to Supporting Manufacturers.

Key Objectives:

The scheme aims to boost India's exports by reducing the cost of raw materials and inputs used in manufacturing export goods. It ensures that Indian exporters can compete globally by offering their products at internationally competitive prices, free from domestic duty burdens. It also encourages value addition within the country.

Scheme Benefits:

- Duty-free import of inputs/raw materials used in the production of export goods.
- Applicable for both physical exports and deemed exports (like supplies to SEZs, EOUs).
- Reduces working capital blockage by eliminating upfront payment of customs duties.
- Enhances export profitability and encourages wider participation from MSMEs and large enterprises alike.

Detailed Information:

- **Scope of Duty-Free Imports:**

- Inputs that are physically incorporated in the export product. This includes fuel oil, and catalysts consumed or utilized during the production process.

- Exemptions from:
    - Basic Customs Duty
    - Additional Customs Duty (CVD)
    - Education Cess
    - Anti-dumping Duty
    - Countervailing Duty
    - Safeguard Duty
    - Transitional Product-Specific Safeguard Duty
    - Integrated GST (IGST)
    - Compensation Cess

- **Norms for Input Quantification:**

  Inputs permitted based on:

  - Standard Input Output Norms (SION)**,** or
  - Self-Declaration Basis (as per procedures in the Handbook of Procedures**).**

- **Value Addition (VA) Requirement:**

  - Minimum 15% Value Addition must be maintained under the scheme.
  - Applicable to all products except**:**
    - Gems & Jewellery
    - Certain specified items

  - Value Addition is calculated using the formula provided in the Foreign Trade Policy**.**

- **Validity & Export Obligation:**

  - Authorisation Validity: 12 months from the date of issue.
  - Export Obligation Period: 18 months from the date of authorisation.
  - Both periods are extendable as per procedures in the Handbook of Procedures**.**

How to apply: https://www.dgft.gov.in/CP/?opt=adnavce-authorisation

6.3 Export Promotion Capital Goods (EPCG) Scheme

The Export Promotion Capital Goods (EPCG) Scheme is a key initiative under India's Foreign Trade Policy, administered by the Directorate General of Foreign Trade (DGFT). The scheme enables exporters to import capital goods (machinery, equipment, etc.) at zero customs duty, subject to an export obligation. It is designed to support technology upgradation and enhance export competitiveness by reducing capital investment costs.

Key Features:

- **Objective:** Promote exports by facilitating access to modern, high-quality capital goods at reduced cost.
- **Benefit:** Import of capital goods at zero customs duty**,** subject to fulfilment of export obligation.
- **Eligible Goods:**
  - Machinery, equipment, instruments, and spares

- Includes refurbished/second-hand capital goods with no age restriction.

Eligibility: All exporters under the following category are eligible for the scheme

- **Manufacturer Exporters**
- **Service Providers**
- **Merchant Exporters** tied to supporting manufacturers
- Sectors covered include:
  - Engineering, textiles, pharma, chemicals, electronics, food processing
  - Tourism, education, logistics, healthcare, hospitality, consultancy

Scheme Benefits:

- Allows duty-free import of capital goods, including spares, jigs, fixtures, tools etc
- Covers both pre-production and post-production machinery.
- Significant cost savings for exporters on capital equipment.
- Exporters can fulfill export obligation by exporting goods worth 6 times the duty saved, over a period of 6 years.
- Applicable to manufacturer exporters, merchant exporters (tied with supporting manufacturers), and service providers.

More Details:

- **Export Obligation (EO):**
- **Quantum:** 6 times the duty saved
- **Timeframe:** 6 years from the date of EPCG Authorization
- **Components:**
  - **Specific Export Obligation:** Directly proportional to duty saved
  - **Average Export Obligation:** Based on average export performance of the past **three licensing years**
- **Mode of Fulfilment:**
  - Direct exports
  - Third-party exports
  - **Deemed exports** or supplies to:
    - SEZs
    - EOUs
    - Advance Authorization holders

How to apply: https://www.dgft.gov.in/CP/?opt=epcg

6.4 Duty Drawback Scheme on Deemed Exports

Deemed Exports for the purpose of Foreign Trade Policy refer to those transactions in which goods supplied do not leave country, and payment for such supplies is received either in Indian rupees or in free foreign exchange. These supplies are typically made to categories such as Advance Authorization holders, EOUs, or projects funded by multilateral/bilateral agencies.

Scheme Objective

The objective is to promote domestic manufacturing by offering export-like benefits to local suppliers. This supports import substitution, enhances industrial competitiveness, and contributes to the Make in India initiative. Deemed exports are particularly relevant in sectors like infrastructure, defence, nuclear energy, and technology parks.

Scheme Details

- **Refund Mechanism: Drawback and Terminal Excise Duty (TED)**
  Deemed exports are treated as zero-rated supplies, ensuring that taxes and duties are not embedded in the cost of the supplied goods. When upfront duty exemption is not available, refunds are provided through:
  - Drawback of customs and excise duties (under All Industry Rate or Brand Rate route)
  - Refund of Terminal Excise Duty (TED), especially for excise duty on specified products such as petroleum-based fuels

- **Categories Eligible for Drawback and TED Refunds**

- Supplies made to an Advance Authorization holder through ARO (invalidating direct imports) are eligible for drawback.
- Supplies of inputs or capital goods to EOUs, STPs, EHTPs, and Bio-Technology Parks are treated as deemed exports and eligible for duty refund benefits.
- When EPCG holders procure capital goods from local manufacturers instead of importing, the indigenous supplier is eligible for duty drawback.
- Supplies under International Competitive Bidding (ICB)
  - Projects funded by multilateral/bilateral development institutions
  - Turnkey/ICB contracts

- Projects under Customs Notification No. 50/2017-Customs (dated 30.06.2017)
- UN or international organization-funded projects
- Nuclear power projects under ICB/NCB

How to apply: https://www.dgft.gov.in/CP/?opt=deemed-export

6.5 Export Incentives under Chhattisgarh Industrial Development Policy 2024-30

Chhattisgarh's Industrial Development Policy 2024–30 offers a comprehensive range of incentives aimed at bolstering exports and industrial growth, with a focus on MSMEs, sustainable development, social inclusion and ease of doing business. The policy provides targeted support to MSMEs through cluster-based export promotion and tailored credit assistance, ensuring local manufacturers can participate effectively in global trade networks. Fast-track clearances and a robust grievance redressal mechanism reduce administrative delays, enhancing the state's exporter-friendly ecosystem.

Key incentives under the policy include:

- **Transport subsidy for export-oriented units:** Export-oriented manufacturing units are eligible for reimbursement of actual transportation costs incurred in moving goods to ports, airports, or other points of shipment. This subsidy is capped at Rs 50 lakh per year and is available for a period of five years.

- **Export Certification Subsidy:** Reimbursement of up to 50% of the fees incurred for export certifications such as USFDA, WHO-GMP, prequalification, EU-GMP, TGA, or international certifications/approvals obtained with a limit of Rs. 15 lakh per product, up to 10 products. The unit must have an annual turnover of at least Rs. 50 crores for each product and must submit a relevant commercial export certificate. In case related patent registration for AYUSH and phytomedicine products under IDP 2024-30, if a patent certificate is obtained, a 100% reimbursement of the expenses will be allowed.

- **Subsidies for Packaging Centres** To promote exports from the state, incentives/exemptions/subsidies will be provided under the logistics package to packaging centres associated with export-related products. It will be mandatory for these packaging centres to handle at least 70% of their packaging for export-related goods.

In addition to financial measures, the policy encourages inclusive growth:

- Salary subsidies (up to 40% for five years, capped at Rs 5 lakh/year) for enterprises hiring persons with disabilities, Agniveers, surrendered Naxalites, and individuals from the third gender.
- Reimbursement of EPF contributions (75% up to Rs 1 crore/year) and training expenses for local skilled and semi-skilled employees

Support mechanisms also foster innovation and quality enhancement:

- Grants for project reports, quality certifications (ISO, BIS), patent registrations, and technology adoption.
- Special incentives for strategic sectors such as pharmaceuticals, textiles, agro and food processing, electronics, IT/ITES, AI, robotics, data centres, and renewable energy.

7. Epilogue

This Export Guide for Chhattisgarh is designed as an end-to-end reference tool for entrepreneurs, MSMEs and large businesses seeking to enter or expand in international markets. It brings together all critical components of the export ecosystem including practical aspects such as detailed step-by-step procedures, availing trade finance, risk mitigation tools and choosing appropriate modes of payment and logistics.

The guide also highlights the export promotion ecosystem supported by the Government of India and the Government of Chhattisgarh, including key institutional players, incentive structures under the State Industrial Development Policy 2024-30, and financial and infrastructural support available for export-oriented units.

Special emphasis is placed on trade facilitation, logistics availability and support scheme ecosystems to empower exporters across sectors—whether they are in agriculture, manufacturing, textiles, engineering goods, or services. With Chhattisgarh's growing infrastructure, proactive policies, and industry-focused approach, this guide is a step toward building a more export-ready Chhattisgarh, contributing meaningfully to India's broader vision of becoming a major player in global trade.

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Government of Chhattisgarh
Department of Commerce and Industries