

Export Roadmap – Milestone 2: Essential Export Documents (Complete Guide)

By CA Devesh Thakur

India is rapidly emerging as a **global export powerhouse**, and thousands of new entrepreneurs are entering international trade every year. However, one common reason for **shipment delays, payment issues, and customs rejections** is **improper documentation**.

That is why I have created this **Export Roadmap Initiative**, and **Milestone 2** is fully dedicated to the **Essential Export Documents** that every exporter must understand thoroughly.

This milestone covers all critical documents **from Commercial Invoice to Phytosanitary Certificate**, which are mandatory for smooth international trade operations.

Why Are Export Documents So Important?

Export documents serve four critical purposes:

1. **Legal Proof** of export transaction
2. **Customs Clearance Authorization**
3. **Banking & Foreign Payment Processing**
4. **Risk Protection & Buyer Assurance**

Even a small mistake in any document can lead to:

- Shipment detention at port
- Heavy demurrage charges
- Rejection by buyer
- Delay in foreign payment
- Loss of export incentives

1. Commercial Invoice cum Packing List

This is the **most fundamental export document**. It acts as the **primary financial and goods declaration document** for customs as well as for the buyer.

◆ **Commercial Invoice Contains:**

- Exporter & Importer Name and Address
- IEC Code
- Invoice Number & Date

© Content by CA Devesh Thakur.

Reproduction or redistribution in any form is prohibited without prior written permission.

- Product Description
- HS Code
- Quantity
- Unit Price & Total Value
- Currency
- Incoterms (FOB, CIF, etc.)
- Country of Origin

◆ **Packing List Contains:**

- Number of Packages
- Gross & Net Weight
- Dimensions
- Mode of Packing

📌 Today, both documents are issued together as **Invoice-cum-Packing List** for faster processing.

2. Shipping Bill / Bill of Export

This document is the **core legal permission for export**. Without a **Shipping Bill**, goods **cannot be exported legally from India**.

◆ **Issued Through:**

ICEGATE (Indian Customs Electronic Gateway)

◆ **Types of Shipping Bills:**

- Free Shipping Bill (No Incentive)
- Drawback Shipping Bill
- Export Promotion Shipping Bill

◆ **Main Purpose:**

- Grants permission for export
- Enables export incentives
- Enables customs assessment
- Generates export data for the government

3. Bill of Lading (BL) / Airway Bill (AWB)

This document is issued by the **shipping line or airline** and acts as:

1. **Proof of shipment**
2. **Transport contract**
3. **Document of title**

Mode	Document
Sea	Bill of Lading
Air	Airway Bill

The buyer uses this document to **collect goods at destination port**.

4. Certificate of Origin (COO)

The **Certificate of Origin** certifies that the goods are **manufactured or processed in India**.

◆ **Why COO Is Important:**

- Helps buyer get **customs duty benefits**
- Required for **Free Trade Agreements (FTA)**
- Mandatory in many importing countries
- Confirms product nationality

◆ **Issued By:**

- Chambers of Commerce
- Export Promotion Councils
- DGFT authorized agencies

5. Letter of Credit (LC)

An **LC** is a **bank guarantee of payment** issued on behalf of the importer.

◆ **Why LC Is Crucial for Exporters:**

- Eliminates payment default risk
- Ensures bank-backed security
- Enables export finance from Indian banks

© Content by CA Devesh Thakur.

Reproduction or redistribution in any form is prohibited without prior written permission.

Types include:

- Sight LC
- Usance LC
- Confirmed LC
- Back-to-back LC

6. Bill of Exchange (BOE)

This is a **legal written instrument** by which the exporter instructs the importer to pay a specific amount on a certain date.

◆ Two Types:

- **Sight Draft** – Immediate payment
- **Usance Draft** – Deferred payment

Banks use this document for **payment realization and trade finance**.

7. Inspection Certificate

Certain goods require a **pre-shipment inspection** before export.

This applies to:

- Pharma products
- Chemicals
- Engineering goods
- Agricultural products
- Food products

Inspection ensures:

- Quality standards
- Buyer specifications
- International regulatory compliance

8. Phytosanitary Certificate (For Agricultural Exports)

If you export fruits, vegetables, seeds, plants, grains or any agro-products, the **Phytosanitary Certificate is mandatory**.

◆ **Issued By:**

Plant Quarantine Authority of India

◆ **Confirms:**

- Goods are free from pests
- Disease-free condition
- Meets importing country's safety norms

🚫 Without this certificate, agricultural shipments are **straightaway rejected**.

Why This Milestone Is the Backbone of Exporting?

Understanding these documents ensures:

-  Zero customs rejections
-  Faster payment realization
-  Lower compliance risk
-  Higher buyer trust
-  Easy access to export benefits

Tabular Presentation – Short Form vs Full Form (Export Documents)

Short Form	Full Form
IEC	Importer Exporter Code
BL	Bill of Lading
AWB	Airway Bill
COO	Certificate of Origin
LC	Letter of Credit
BOE	Bill of Exchange

© Content by CA Devesh Thakur.

Reproduction or redistribution in any form is prohibited without prior written permission.

Short Form	Full Form
HS Code	Harmonized System Code
EDI	Electronic Data Interchange
ICEGATE	Indian Customs EDI Gateway
FTA	Free Trade Agreement
Phyto Certificate	Phytosanitary Certificate

IN My Mission Through This Export Roadmap

As a **Chartered Accountant and Export Educator**, my goal is to **simplify exports for Indian businesses**, especially:

- MSMEs
- First-time exporters
- Traders
- Small manufacturers
- Students of commerce & finance

This Export Roadmap is designed to turn **India into a knowledge-driven export economy**.

👋 Connect With Me

I, CA Devesh Thakur, have started this initiative to simplify exporting for Indians who wish to go global.

If you wish to learn exports, follow updates, or reach out for guidance, connect with me:

 [Instagram](#)

 [Facebook](#)

 [LinkedIn](#)

 [YouTube](#)

I regularly share **export education, GST, compliance tips, and practical business insights** to help Indian entrepreneurs grow globally.

Content Usage & Copyright Disclaimer

All content shared under the **Export Roadmap Initiative**, including but not limited to videos, reels, posts, blogs, scripts, captions, frameworks, checklists, explanations, and educational material, is the **original work of CA Devesh Thakur**.

This content is created strictly for **educational and awareness purposes** and is protected under applicable copyright and intellectual property laws.

 **Unauthorised copying, reproduction, redistribution, modification, republication, recording, or commercial use of this content — in part or in full — in any form (digital, print, video, audio, or otherwise) is strictly prohibited.**

 If you wish to use, reference, adapt, or reproduce any portion of this content for educational, commercial, or publication purposes, **prior written permission from the author (CA Devesh Thakur) is mandatory**.

Any unauthorised use may attract appropriate **legal action** under applicable laws.

© All Rights Reserved | CA Devesh Thakur