

Role of Import and Export Documentation in Improving Customs Clearance Efficiency at VRL Logistics Ltd., Coimbatore

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ABSTRACT

Efficient customs clearance in global trade depends on accurate and timely import and export documentation. However, organizations often face challenges such as incomplete documents, errors, regulatory non-compliance, and submission delays. This study examines the role of documentation in improving customs clearance efficiency, with a focus on VRL Logistics Ltd., Coimbatore. Using a descriptive research design, primary data were collected from 120 employees through questionnaires, along with secondary data from company records and other sources. The study evaluates factors such as communication quality, technology usage, documentation efficiency, and customer satisfaction. The findings indicate that proper documentation significantly enhances customs clearance by improving accuracy, timeliness, and compliance. Effective communication, use of technology, and sound practices help reduce errors and delays. Additionally, efficient documentation processes improve stakeholder coordination and customer satisfaction, contributing to overall operational performance.

Keywords: Import Documentation, Export Documentation, Customs Clearance, Logistics Efficiency, Documentation Accuracy, Regulatory Compliance, Supply Chain Management Technology in Logistics, Communication Efficiency, Customer Satisfaction.

I. INTRODUCTION

1.1 Customs Clearance

Customs clearance is the process of declaring goods to customs authorities when they enter or leave a country. It is mandatory for all imported and exported goods, including personal and commercial shipments. The process involves submitting a customs declaration with details such as the value, origin, destination, and contents of the shipment, often handled by a customs broker. The main purpose of customs clearance is to ensure compliance with regulations and payment of applicable duties and taxes. Supporting documents like invoices and bills of lading may also be required. Once the customs authority verifies the information and clears the shipment, the goods are released for delivery. Overall, customs clearance is an essential procedure that facilitates the smooth movement of goods across international borders.

1.2 COMPANY PROFILE:

Founded in 1976, VRL is public listed company on NSE & BSE Exchange with a Market capitalization of INR 24.92 billion (as on 30th June, 2021), we grown into a nationally renowned

logistics and transport company which is also currently the largest fleet owner of commercial vehicles in India. VRL has pioneered in providing a safe and reliable logistics network in the field of parcel service, ensuring last mile delivery even in remote locations. We integrated hub-and-spoke operating model which enables optimal aggregation of consignments from a diversified customer base across multiple industries and locations

1.3 STATEMENT OF THE PROBLEM

In the global trade environment, efficient customs clearance depends on accurate and timely import and export documentation. However, organizations face challenges such as incomplete documents, errors, regulatory non-compliance, and delays, which lead to shipment hold-ups, penalties, and increased costs. Poor coordination among stakeholders and frequent regulatory changes further complicate the process, affecting supply chain efficiency and customer satisfaction. Therefore, this study examines the role of documentation in improving customs clearance efficiency by identifying key challenges and their impact. The findings aim to help organizations streamline processes, enhance compliance, and improve overall operational performance.

1.4 OBJECTIVES OF THE STUDY

Primary objective

To study on Role of Import And Export Documentation In Improving Customs Clearance Efficiency At VRL Logistics Ltd.,

Secondary objectives

- To assess the Quality of Communication with the company regarding import and export documentation
- To examine the Technology Utilization in the company for import and export documentation
- To evaluate the operational efficiency of the company in documentation for custom clearance
- To measure the Customer Satisfaction in the Documentation Process with the company
- To obtain suggestions from the respondents to enhance the import and export documentation for custom clearance for the company.

1.5 SCOPE AND LIMITATION

This study focuses on analyzing the role of import and export documentation in improving customs clearance efficiency, with special reference to VRL Logistics Ltd., Coimbatore. It examines factors such as communication quality, technology usage, documentation efficiency, and customer satisfaction within the logistics sector. The study is limited to a specific organization and location, uses a small sample size, and relies on primary data, which may be subject to bias. It considers only documentation-related factors, and its findings may be influenced by changes in regulations and technology, limiting their general applicability.

II. REVIEW OF LITERATURE

Cantens (2020) analyzed customs clearance efficiency using time-based performance frameworks and a quantitative approach with global customs data. The study found that simplified and electronic documentation significantly reduces clearance time, concluding that efficient documentation is key to improving customs clearance efficiency.

Bassa, Owusu Kwateng, and Kamewor (2021) studied the impact of paperless IT-based customs clearance at Ghana seaports on businesses and supply chains. Using a survey of 200 trading firms, the study found that IT-based clearance improved order fulfillment, reduced transaction costs, and strengthened supply chain relationships. The research concluded that paperless customs processes can minimize port delays and enhance trade efficiency.

Hiraide, Hanaoka, and Matsuda (2022) examined import and export documentation across 161+ countries using panel (2014–2019) and cross-sectional (2019) data. The study found that export efficiency improved with electronic systems, better customs administration, and infrastructure, while import efficiency mainly benefited from electronic documentation. It concluded that digital record-keeping speeds up clearance and reduces costs, recommending electronic submissions, single-window systems, and standardized procedures.

Oguz (2023) evaluated customs, infrastructure, and logistics performance of the top 10 countries in the 2023 Logistics Performance Index using Multi-Criteria Decision Making (MCDM) methods, including TOPSIS and EDAS. The study found that country rankings varied depending on the method, with Finland, Singapore, Austria, and Switzerland occupying different positions across approaches. The findings highlight that even with consistent criteria and weights, MCDM techniques can yield different outcomes. This underscores the importance of methodological choice in assessing logistics and customs performance.

Topcu, Can, and Özçınar (2024) examined the benefits of blockchain technology in foreign trade management and identified the most suitable blockchain type for trade processes. Using expert-scored comparison matrices analyzed with the Analytic Hierarchy Process (AHP) and PROMETHEE methods, the study found that cost savings was the most important blockchain benefit. It also highlighted differences between general trade, logistics, and payment processes, and concluded that open blockchain is the most suitable type for foreign trade operations.

Wang and Sua (2025) examined the impact of trade openness, logistics performance, and customs efficiency, focusing on documentation as a key factor. Using annual data from 2007 to 2023 for G20 countries, the study found that improved customs administration and documentation significantly enhance logistics performance and economic growth. The authors recommended digital customs administration, standardized documentation, and upgraded border infrastructure to maintain efficient processing. The study concluded that effective customs documentation and trade facilitation are critical for logistics efficiency and national competitiveness.

Research Gap

Previous studies on import and export documentation have focused on regulatory compliance, digitization, and the role of electronic data interchange (EDI) in trade facilitation. While research has highlighted the importance of documentation accuracy and automation in reducing delays, limited attention has been given to how specific documentation practices directly affect customs clearance efficiency at the organizational level. Operational challenges in preparing and managing

documents, coordination among stakeholders, and the link between documentation effectiveness and organizational performance—such as cost reduction, delivery speed, and customer satisfaction—remain underexplored. Additionally, the integration of documentation management with internal control systems has received minimal focus. This study aims to address these gaps by examining the role of import and export documentation in enhancing customs clearance efficiency and organizational performance.

III. RESEARCH METHODOLOGY

Methodology is a written prose work. Documented prose work is systematic examination of the subject based on borrowed materials with appropriate recognition and consultation in the main body of the paper. Finding different phenomena depends in some measure on management research. Its goal is to find solutions to issues using methodical and scientific approaches. Research is a systematic attempt to acquire fresh understanding and an academic endeavour.

IV. ANALYSIS AND INTERPRETATION

TABLE 1: COMPANY OFFERS SOLUTIONS TO RESOLVE DOCUMENTATION- RELATED ISSUES QUICKLY

Particulars	No. of the respondents	Percentage
Excellent	62	51.7
Good	20	16.7
Average	9	7.5
Bad	13	10.8
Poor	16	13.3
Total	120	100.0

Source: Primary data

51.7% rated it excellent, 16.7% good, 7.5% average, 10.8% bad, and 13.3% poor regarding how quickly the company resolves documentation issues. Overall, most respondents rated it as excellent.

TABLE:2 COMPANY DEMONSTRATES PROFICIENCY IN NAVIGATING COMPLEX DOCUMENTATION REQUIREMENTS, EXPEDITING CUSTOMS CLEARANCE

Particulars	No. of the respondents	Percentage
Excellent	19	15.8
Good	50	41.7
Average	16	13.3
Bad	27	22.5
Poor	8	6.7
Total	120	100.0

Source: Primary data

15.8% rated it excellent, 41.7% good, 13.3% average, 22.5% bad, and 6.7% poor regarding the company's proficiency in handling complex documentation and expediting customs clearance. Overall, most respondents rated it as good.

TABLE:3 DOCUMENTATION HANDLING IN THE COMPANY ALIGNS WELL WITH THE EXPECTATIONS AND CONTRIBUTES TO THE OVERALL SMOOTHNESS OF IMPORT/EXPORT OPERATIONS

Particulars	No. of the respondents	Percentage
Excellent	52	43.3
Good	27	22.5
Average	10	8.3
Bad	20	16.7
Poor	11	9.2
Total	120	100.0

Source: Primary data

43.3% rated it excellent, 22.5% good, 8.3% average, 16.7% bad, and 9.2% poor regarding documentation handling. Overall, most respondents rated it as excellent, indicating it aligns well with expectations and supports smooth import/export operations.

TABLE:4 RECEIVE SUFFICIENT SUPPORT AND GUIDANCE FROM THE COMPANY DURING DOCUMENTATION SUBMISSION

Particulars	No. of the respondents	Percentage
Highly satisfied	23	19.2
Satisfied	52	43.3
Neither satisfied nor dissatisfied	17	14.2
Dissatisfied	19	15.8
Highly dissatisfied	9	7.5
Total	120	100.0

Source: Primary data

19.2% are highly satisfied, 43.3% satisfied, 14.2% neutral, 15.8% dissatisfied, and 7.5% highly dissatisfied with the company’s support during documentation submission. Overall, most respondents are satisfied

TABLE:5 CHI-SQUARE ANALYSIS

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
GENDER OF THE RESPONDENTS * Quality of COMMUNICATION WITH THE COMPANY	120	100.0%	0	.0%	120	100.0%

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	105.894 ^a	20	.000
Likelihood Ratio	143.885	20	.000
Linear-by-Linear Association	83.265	1	.000
N of Valid Cases	120		

a. 35 cells (83.3%) have expected count less than 5. The minimum expected count is .42.

The p-value (0.000) is less than the 0.05 significance level, indicating a statistically significant result. Therefore, the null hypothesis is rejected and the alternative hypothesis is accepted. This shows that there is a significant relationship between the gender of the respondents and communication with the company.

However, since 83.3% of the cells have expected counts less than 5 (minimum = 0.42), the results should be interpreted with caution.

TABLE:5 CORRELATION ANALYSIS

RELATIONSHIP BETWEEN BELONG WITH INDUSTRY AND TECHNOLOGY

Correlations			
		BELONG WITH INDUSTRY	Technology
BELONG WITH INDUSTRY	Pearson Correlation	1	.329**
	Sig. (2-tailed)		.000
	N	120	120
TECHNOLOGY UTILIZATION	Pearson Correlation	.329**	1
	Sig. (2-tailed)	.000	
	N	120	120
**. Correlation is significant at the 0.01 level (2-tailed).			

The above table indicates that out of 120 respondents, co-efficient of correlation between belong with industry and technology utilization is 0. 329. It is below 1. So there is positive relationship between belong with industry and technology utilization.

V. FINDINGS,SUGGESTIONS AND CONCLUSION

Findings

- Majority of respondents are male (58.3%) and aged 26–35 (61.7%), with half holding an undergraduate degree (50.8%).
- Most respondents are familiar with import/export documentation (57.5%) and frequently use logistics services (56.7%).
- Communication of documentation needs is generally average (53.3%), while clarity of instructions and assistance is rated between good and excellent (29–43%).
- Digital tools and technology are recognized as enhancing documentation efficiency, minimizing errors, and supporting timely submission, with 33–47% of respondents agreeing strongly.
- Customer satisfaction with documentation processes is moderate to high, particularly in issue resolution, progress updates, and overall alignment with expectations (32–43%).
- Overall, respondents indicate that effective documentation, proper communication, and technology support contribute to smoother customs clearance and operational efficiency.

CHI SQUARE ANALYSIS

There is some significant relationship between gender of the respondents and communication with the company.

CORRELATION ANALYSIS

There is positive relationship between belong with industry and technology utilization.

Suggestions

- Improve communication channels and provide clear, simple instructions to help clients express and understand documentation requirements.
- Enhance responsiveness and support services to assist clients in preparing and submitting accurate documents promptly.
- Keep clients regularly updated on the progress of their documentation.
- Strengthen the use of technology by implementing user-friendly digital tools, error-reducing systems, and reliable platforms to improve efficiency and compliance.
- Simplify documentation processes to reduce delays and ensure alignment with customs standards and customer expectations.
- Build competence in handling complex paperwork and resolve documentation issues quickly and proactively to enhance overall customer experience.

CONCLUSION

Import and export documentation is vital for efficient customs clearance, as it directly impacts accuracy, timeliness, and regulatory compliance. Effective communication, proper use of technology, and sound operational practices reduce errors and delays. Well-managed documentation enhances coordination among stakeholders, facilitates customs processes, and improves overall operational performance. Additionally, responsive support and clear guidance increase customer satisfaction and build trust. Continuous improvement in communication, technology, and service quality is essential to strengthen documentation practices and achieve higher customs clearance efficiency.

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