

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

No. 103/2022-Customs (N.T.)

New Delhi, 9th December 2022

G.S.R.... (E).- In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations to amend the Exports by Post Regulations, 2018, namely: -

1. Short title and commencement. - (1) These regulations may be called the Exports by Post (Amendment) Regulations, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Exports by Post Regulations, 2018 (hereinafter in these regulations referred to as the said regulations), in regulation 3, in sub-regulation (1), for the words “international credit and debit cards and as specified”, the words “various electronic means and in accordance with the guidelines issued” shall be substituted.

3. In the said regulations, the appended forms shall be substituted with the following forms, namely: -

“Postal Bill of Export - I (PBE-I)
(see regulation 4)
(For export of goods through E-Commerce)
(To be submitted in duplicate)

Bill of Export No. and date.	Foreign Post office code	Name of Exporter	Address of Exporter	IEC	State code	GSTIN or as applicable	AD code (if applicable)	Details of Authorised Agent	
								Customs Broker License No.	Name and address
Declarations									Yes/No as applicable
1.	We declare that we intend to claim rewards under export promotion Scheme (a) Drawback (b) Any other Scheme								
2.	We declare that we intend to zero rate our exports under section 16 of IGST Act.								
3.	We declare that the goods are exempted under CGST/SGST/UTGST/IGST Acts.								
We hereby declare that the contents of this postal bill of export are true and correct in every respect.									
(Signature of the Exporter/ Authorised agent)									
Let Export Order: Signature of officer of Customs along with stamp and date.									

Details of parcel														
Sl. No	Consignee details		Product details				Details of Parcel				E -commerce particulars			
	Name and Address	Country of destination	Description	CTH	Quantity		Invoice no. and date	Weight		GSTIN of E-commerce operator	URL (Name) of website	Payment transaction ID	SKU No.	Postal tracking number
					Unit (pieces, litres, kgs., meters)	Number		Gross	net					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Assessable value under section 14 of the Customs Act				Details of Tax invoice or commercial invoice (whichever applicable)				Details of duty/ tax									Total	
FOB	Currency	Exchange rate	Amount in INR	H.S code	Invoice details		value	Customs duties				GST details					Duties	Cess
					invoice no. and date	Sl. No. of item in invoice		Export duty		Cess		IGST (if applicable)		Compensation cess (if applicable)		LUT/ bond details (if applicable)		
								rate	amount	rate	amount	rate	amount	rate	amount			
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34

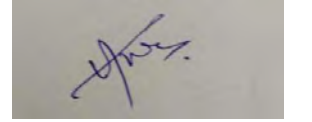
Postal Bill of Export - II (PBE-II)
(see regulation 4)
(To be submitted in duplicate)

Bill of Export No. and date.	Foreign Post office code	Name of Exporter	Address of Exporter	IEC	State code	GSTIN or as applicable	AD code (if applicable)	Details of Authorised Agent	
								Customs Broker LicenseNo.	Name and address
Declarations									Yes/No as applicable
1	We declare that we intend to claim rewards under export promotion Scheme (a) Drawback (b) Any other Scheme								
2	We declare that we intend to zero rate our exports under section 16 of IGST Act.								
3	We declare that the goods are exempted under CGST/SGST/UTGST/IGST Acts.								
We hereby declare that the contents of this postal bill of export are true and correct in every respect.									
(Signature of the Exporter/ Authorised agent)									
Examination order and report									
Let Export Order: Signature of officer of Customs along with stamp and date.									

Details of parcel													
Consignee details		Product details				Details of Parcel			Postal tracking number	Assessable value under section 14 of the Customs Act			
Name and Address	Country of destination	Description	CTH	Quantity		Invoice no. and date	Weight			FOB	Currency	Exchange rate	Amount in INR
				Unit (pieces, liters, kgs., meters)	Number		Gross	Net					
1	2	3	4	5	6	7	8		10	11	12	13	14

Details of Tax invoice or commercial invoice (whichever applicable)				Details of duty/ tax											
H.S code	Invoice details		value	Customs duties				GST details						Total	
	invoice no. and date	Sl. No. of item in invoice		Export duty		Cess		IGST (if applicable)		Compensation cess (if applicable)		LUT/ bond details (if applicable)	Duty	Cess	
				rate	amount	rate	amount	rate	amount	rate	amount				
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29".	

[F. No. 476/3/2018-LC]



(Ananth Rathakrishnan)
Deputy Secretary

Note: - The principal notification No. 48/2018-Customs (N.T.), dated the 4th June, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 525(E), dated the 4th June, 2018.