[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. 48/2018-Customs (N.T)

New Delhi, the 4th June 2018

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, namely: -

1. Short title and commencement. - (1) These regulations may be called the Exports by Post Regulations, 2018.
(2) They shall come into force on 21st June 2018.

2. Application. – These Regulations shall apply to export of goods by any person, holding a valid Import-Export Code issued by the Director General of Foreign Trade, in furtherance of business from any foreign post office notified under sub-section (e) of section 7 of the Customs Act, 1962;

3. Definitions. – (1) In these regulations, unless the context otherwise requires, -

a) "Act" means the Customs Act, 1962 (52 of 1962);

b) "e-commerce" means buying and selling of goods through the internet on an e-commerce platform, the payment for which shall be done through international credit or debit cards and as specified by the Reserve Bank of India from time to time";

c) "Form" means the Form appended to these regulations.

(2) The words used and not defined in these regulations but defined in the Act, shall have the same meanings respectively assigned to them in the said Act.

4. Entry to be made for export goods. - In case of goods to be exported through a foreign post office, an entry shall be required to be presented to the proper officer at the foreign post office of clearance, in the forms appended to these regulations.

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India
[F. No. 476/02/2016-LC]

FORM-I
(see regulation 4)
Postal Bill of Export – I (PBE - I)
(*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 Customs Broker	
								License No.	Name and address

	Declarations	Yes/No as applicable
1.	We declare that we intend to claim rewards under Merchandise Exports from India Scheme (MEIS) (for export through Chennai / Mumbai / Delhi FPO only).	
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													
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		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		11	12	13	14

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**						
					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)	duties	cess
								rate	amount	rate	amount	rate	amount	rate	amount			
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33

FORM-II
(see regulation 4)
Postal Bill of Export – II
(*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 Customs Broker	
								License No.	Name and address

	Declarations	Yes/No as applicable
1	We declare that we intend to claim rewards under Merchandise Exports from India Scheme (MEIS)(for export through Chennai / Mumbai / Delhi FPO only).	
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