

Dy. No. 9710/ADG/msd 1  
22/08/13

Circular No. 29/2013 - Customs

F.No.476/01/2013-LC  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs



D.G. Systems & DIT  
Diary NO. 1965  
Date 22/8/13

New Delhi, Dated, the 5<sup>th</sup> of August, 2013

All Chief Commissioners of Customs,  
All Chief Commissioners of Central Excise and Service Tax,  
All Director Generals in CBEC

**Subject:- Procedure to avail Chapter 3 (FTP 2009-14) Reward Schemes for exports from Foreign Post Office, New Delhi – Launch of Pilot regarding**

The Board has, in consultation with Dept. of Posts and the DGFT, decided to launch a pilot project for 60 days, at the Foreign Post Office (FPO), New Delhi permitting exports by post under claim of benefits under Chapter 3 (reward schemes) of the Foreign Trade Policy (FTP). These schemes are implemented through Customs Notification Nos. 92/2009, 93/2009, 94/2009 and 95/2009 Customs, all dated 11.09.2009 which have been amended vide Notification No. 38/2013 Customs dated 26.07.2013 making the exports made from FPO, New Delhi eligible for benefits under the relevant schemes.

2. Only an exporter with valid IE Code may participate in the pilot project, either directly or through his authorized CHA. Once duty credit scrip is issued by office of DGFT, it shall be registered at the Airport at Delhi. However, the scrip issued against postal exports shall not be usable for imports by post. Based on the experience gained by the pilot project, the modalities for full implementation subsequently across other FPOs will be worked out.
3. Filing of Postal Bill of Export - The exporter shall continue to comply with the documentation requirements enjoined under section 82 of the Customs Act, 1962, as prescribed by the Postal department (eg. CN23). In order to claim reward/incentive, the exporter shall also file a Postal Bill of Exports (hereinafter referred as PBE) in manual form whose format, for the purposes of the pilot project, shall be as enclosed. The claim of benefit shall be made by exporter on the PBE. Every PBE shall be filed in triplicate and shall cover only one consignor and one consignee, though multiple packages between a given consignor and a given consignee can be covered in the same PBE.

4. Processing of PBE - The processing of the PBE shall be akin to that of a shipping bill, except for the changes indicated herein. The Commissionerate shall account for the PBEs and number them as if they were a shipping bill and the information captured shall also be conveyed for purposes of Trade Returns. Also, the GR form that is issued to monitor the foreign exchange remittance in respect of the export goods, but for the relevant exceptions enumerated by RBI, shall be required to be filed.
5. The commissionerate shall create a 'noting section' for processing PBEs through FPO. The 'noting section' shall conduct preliminary scrutiny of the PBE and accompanying documents, get any defects rectified by the exporter and thereafter affix the PBE number thereon.
6. The exporter shall present the goods with extant declarations, along with the PBE and its supporting documents, to the FPO for booking. The Postal department shall capture the PBE number in their System and allot corresponding tracking number(s). A single tracking number will be allotted by the postal authorities for parcels consigned by a consignor to one consignee, up to a weight of 30 Kg. The tracking number(s) shall be mentioned on the PBE in the column marked 'AWB No. or BL No.' and if there are multiple tracking numbers covered under one PBE, the tracking numbers may be annexed to the PBE. The Postal department will affix, on the reverse of the duplicate copy of the PBE, a receipt which shall, inter alia, contain the weight of the consignment, number of parcels and consignee name and address. The Postal department shall assume custody of the parcels and these shall be taken to the FPO Export shed.
7. The exporter or his authorized CHA shall present the PBE bearing endorsement of the Custodian (Postal department) along with relevant original documents such as invoice, packing list, ARE form etc., to the Superintendent of Customs, Export Appraisal, FPO designated for the purpose, who shall assess the PBE and endorse the examination order on duplicate copy of the PBE. The said officer shall then forward all copies of the PBE to the Deputy/Assistant Commissioner in-charge of the FPO, New Delhi for countersignature on the aspects of assessment and examination. The DC/AC shall forward the PBE to the person in charge of the export shed.
8. Examination of the cargo - Due care should be taken to ensure that the examination order shall be specific and indicate the package numbers to be examined. Instances where there are insufficient particulars, defective descriptions, or where there is specific alert/intelligence of mis-declaration of description, classification, valuation, etc. would be examined 100%. For the balance parcels, examination shall be based on Board's Circular 1/2009-Cus relating to examination read with paras 2.3, 2.4 and 2.5 of Circular No. 6/2009-Cus (suitably applied to claims for rewards).

9. The Custodian will present the parcels covered under the PBE to the Customs officer in the FPO Export Shed for physical examination. The Customs Officer shall carry out the necessary examination and give the examination report on the duplicate copy of the PBE. The parcels will then be sealed by the custodian.
10. In case of any variation between the declaration in the PBE and physical documents/examination report, the Customs Officer shall mark the PBE along with the accompanying documents to the Deputy/Assistant Commissioner of Customs, FPO, who will provide an opportunity to the exporter to present his case and thereafter complete the assessment of the PBE.
11. Testing of Samples - Where samples need to be drawn and tested, the Customs Officer will draw three samples from the consignment and enter the particulars thereof along with details of the testing agency in the 'sample' register. Three copies of the test memo shall be prepared and signed by the Customs Officer, the exporter or his authorized CHA. The original test memo with one sample shall be sent to the testing agency, the duplicate copy of test memo with one sample shall be retained by Customs and the triplicate copy of test memo with one sample shall be handed over to the exporter. Where the DC/AC of Customs considers it necessary and orders in writing, sample may also be drawn in duplicate for market inquiry.
12. Preparation of bags for export - If there is difference in the quantity/number of packages of goods, the Custom Officer shall endorse a remark on the PBE indicating the change required to be made. After being satisfied that all statutory compliance requirements are met, the Superintendent of Customs, FPO Export Shed shall give 'LET EXPORT' order on the duplicate copy of PBE. The exporter or his authorized CHA shall hand over the PBE duly signed by the Custom Officer permitting "Let Export", to the Postal Authority. If the parcel is not exported due to any reason after LEO, the same shall be intimated by the Postal department to Customs at FPO immediately for further necessary action.
13. Amendments - Where corrections are required to be made after allotment of the PBE number or after the goods have been brought into the Foreign Post Office, the amendments shall be carried out in the following manner:
  - a) If the goods have not yet been allowed "Let Export", the amendments may be permitted by the DC/AC, FPO.
  - b) Where the "Let Export" order has already been given, amendments may be permitted by the Additional/Joint Commissioner in charge of FPO (as per para 25 of the CBEC Customs Manual). After the permission for amendments is granted, the DC/AC, FPO will carry out the amendments on behalf of the Additional/Joint Commissioner.

14. Proof of Export - The Postal Authorities will furnish the proof of export of the goods i.e. copy of Form CN 38 along with Receptacle/Despatch Manifests, PBE-wise, to the Customs at the FPO within 48 hours of export. A corresponding entry of proof of export will be made in PBE register from which the PBE number was allotted. Thereafter, the triplicate copy (Export Promotion Copy) of the PBE will be endorsed by Superintendent of Customs, Export Shed, at the FPO. This triplicate copy of PBE will be submitted to the office of DGFT by exporter.

15. Thus, the original PBE will be detached by Customs, the duplicate PBE will be handed over to the Custodian (Postal authorities) and the triplicate PBE (i.e. EP copy) will be handed over to the exporter, subsequent to confirmation of export.

16. Commissioners (Customs), Exports, New Customs House, Delhi is directed to closely monitor the progress and implementation of the pilot and send an interim report by 15<sup>th</sup> September 2013 and final report on 10<sup>th</sup> October 2013.


17. Any difficulty faced in the implementation of this circular may be brought to the notice of the Board.

18. Please acknowledge receipt.

19. Hindi version follows.

Yours faithfully,

Encl: Format of the Postal Bill of Exports

  
(M. Satish Kumar Reddy  
Director (ICD)

**Post Office Bill of Export**

(Original)

Exporter:	Invoice No. & Date:	PBE No. & Date:
	ARE No. & Date:	

Consignee:	Export Trade Control	IEC No.:
		RBI Code No.:

Customs House Agent (Name & address):	If Export is under Deferred credit [ ] Joint Ventures [ ] Rupee Credit [ ] Others [ ] RBI Approval / Cir. No & Date
CHA License No.:	

Pre-Carriage by:	Post office of Receipt:	Type of Shipment: Outright Sale [ ] Consignment Export [ ] Other (specify) [ ]
Vessel/ Flight No.	Tracking No.:	

Post office of discharge:	Country of Destination:	Nature of contract : CIF [ ] / CFR [ ] / FOB [ ] / Other (specify) [ ]	Exchange Rate w/s 14 of CA 1962:	Currency of invoice:
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Marks & No.:	Number of Pkgs.:	CTH No. & Description of goods	Quantity	Value FOB
Net Weight				
Gross Weight				
Total FOB Value in words				

Analysis of Export Value			Currency	Amount	Full Export Value OR where not ascertainable, the value which exporter expect to receive on the sale of goods.
FOB Value					Currency ..... Amount .....
Insurance		Rate			
Commission					
Discount					
Other					
Deductions					

Sl. No.	CTH No.	Assessable Value w/s 14	Duty		Cess		Total Duty & Cess	Duty Payment Particulars
			Rate	Amount	Rate	Amount		

Total Duty/ Cess amount in words : Rupees

Declaration:  
 I/ We declare that all particulars given herein are true and correct.  
 I/We also attach the declaration(s) under clause no (s) .....  
 Circular no..... Dt .....

Signature and Date

Collection Stamp

**Post Office Bill of Export**

(Original)

**Document submitted**

- 1. Invoice [ ]
- 2. Packing list [ ]
- 3. GR Form [ ]
- 4. ARE Form [ ]
- 5. ETC licence [ ]
- 6. Indent [ ]
- 7. Acceptance of contact [ ]
- 8. Letter of credit [ ]
- 9. QC Certification [ ]
- 10. CN-23 Postal Document [ ]
- 11. Any Other (Specify) [ ]

**Post Office Bill of Export**

(Duplicate)

Exporter:		Invoice No. & Date:		PBE No. & Date:	
		ARE No. & Date:			
Consignee:		Export Trade Control		IEC No.:	
				RBI Code No.:	
Customs House Agent [Name & address]:				If Export is under	
CHA License No.:				Deferred credit [ ]	
				Joint Ventures [ ]	
				Rupee Credit [ ]	
				Others [ ]	
				RBI Approval / Cir. No & Date	
Pre-Carriage by:	Post office of Receipt:			Type of Shipment:	
Vessel/ Flight No.	Tracking No.:			Outright Sale [ ]	
				Consignment Export [ ]	
				Other (specify) [ ]	
		Nature of contract : CIF [ ] / CFR [ ] / FOB [ ] / Other (specify) [ ]			
Post office of discharge:	Country of Destination:	Exchange Rate u/s 14 of CA 1962:		Currency of Invoice:	
Marks & No.:	Number of Pkgs.:	CTH No. & Description of goods	Quantity	Value FOB	
Net Weight					
Gross Weight					
Total FOB Value in words					

<u>Analysis of Export Value</u>			<u>Currency</u>		<u>Amount</u>		Full Export Value OR where not ascertainable, the value which exporter expect to receive on the sale of goods.  Currency .....
FOB Value							
Insurance			Rate				
Commission						Amount .....	
Discount							
Other							
Deductions							

Sl. No.	CTH No.	Assessable Value u/s 14	Duty		Cess		Total Duty & Cess	Duty Payment Particulars
			Rate	Amount	Rate	Amount		

Total Duty/ Cess amount in words : Rupees

Declaration:

I/ We declare that all particulars given herein are true and correct.

I/We also attach the declaration(s) under clause no (s) .....

Circular no..... Dt .....

Signature and Date

Collection Stamp

**Post Office Bill of Export**

(Duplicate)

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: right;"><b>Document submitted</b></td> </tr> <tr> <td style="width: 80%;">1. Invoice</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>2. Packing list</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>3. GR Form</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>4. ARE Form</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>5. ETC licence</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>6. Indent</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>7. Acceptance of contact</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>8. Letter of credit</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>9. QC Certification</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>10. CN-23 Postal Document</td> <td style="text-align: right;">[ ]</td> </tr> <tr> <td>11. Any Other (Specify)</td> <td style="text-align: right;">[ ]</td> </tr> </table>		<b>Document submitted</b>		1. Invoice	[ ]	2. Packing list	[ ]	3. GR Form	[ ]	4. ARE Form	[ ]	5. ETC licence	[ ]	6. Indent	[ ]	7. Acceptance of contact	[ ]	8. Letter of credit	[ ]	9. QC Certification	[ ]	10. CN-23 Postal Document	[ ]	11. Any Other (Specify)	[ ]
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LET EXPORT	ALLOWED FOR SHIPMENT																								
Signature	Signature																								
Vessel's Name/Flight No. may be altered after check with original Entry for Fresh one may be granted to ..... for the portion shutout or not shipped																									
Received																									
Handed over to Postal Auth./ Party	Asst. Commissioner      Cashier																								
Contents received on Board	Date of Shipment																								
Date	Master of vessel      Cutoms Officer																								
Examination order and report:          																									



**Post Office Bill of Export**

(Triplicate)

Exporter:		Invoice No. & Date:	PBE No. & Date:	
		ARE No. & Date:		
Consignee:		Export Trade Control	IEC No.:	
			RBI Code No.:	
Customs House Agent [Name & address]:		If Export is under Deferred credit [ ] Joint Ventures [ ] Rupee Credit [ ] Others [ ] RBI Approval / Cir. No & Date:		
CHA License No.:				
Pre-Carriage by:	Post office of Receipt:	Type of Shipment: Outright Sale [ ] Consignment Export [ ] Other (specify) [ ]		
Vessel/ Flight No.	Tracking No.:			
Post office of discharge:	Country of Destination:	Nature of contract : CIF [ ] / CFR [ ] / FOB [ ] / Other (specify) [ ]		Currency of Invoice:
Marks & No.:	Number of Pkgs.:	CTH No. & Description of goods	Quantity	Value FOB
Net Weight				
Gross Weight				
Total FOB Value in words		Exchange Rate u/s 14 of CA 1962:		

<u>Analysis of Export Value</u>			<u>Currency</u>		<u>Amount</u>
FOB Value					
Insurance		Rate			
Commission					
Discount					
Other					
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Sl. No.	CTH No.	Assessable Value u/s 14	Duty		Cess		Total Duty & Cess	Duty Payment Particulars
			Rate	Amount	Rate	Amount		
Total Duty/ Cess amount in words : Rupees								Collection Stamp
Declaration:								

I/ We declare that all particulars given herein are true and correct.

I/We also attach the declaration(s) under clause no (s) .....

Circular no..... Dt .....

Signature and Date

**Post Office Bill of Export**

(Triplicate)

Verified Mate Receipt No. ....

of.....

issued by .....

For.....Cases/ Bales/ Packages/Containers.....

.....

Shipped per.....

Which sailed on.....

From .....

Under Preventive Supervision

Customs Officer

OR

Shipment declared on this Additional Documentary Declaration (ADD) has been air freighted on

Flight No. .... Dated .....

Tracking No. .... EGM No. ....

Under preventive supervision in full/ part (specify quantity air freighted).

Customs Officer