

Circular No. 36/2016-Customs

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

North Block, New Delhi,
Dated 29th July 2016.

To,

Principal Chief Commissioners Customs,
Chief Commissioners of Customs,
Principal Commissioners of Customs,
Commissioners of Customs
Delhi, Mumbai, Chennai

Subject: Procedure for exports through FPO, Delhi / Mumbai / Chennai using e-commerce platform under MEIS Scheme of Chapter 3 of Foreign Trade Policy (2015-20)

Madam/Sir,

Para 3.05 of the Foreign Trade Policy (FTP) 2015-20 provides for export of goods through select foreign post offices as a part of e-Commerce exports. Exports of goods through foreign post office using e-commerce shall be permitted through the Foreign Post Offices at Delhi, Mumbai & Chennai. The exports shall be entitled for rewards under MEIS. The list of eligible categories of goods under MEIS have been listed in Appendix 3C of the FTP. If the value of exports using e-commerce platform is more than Rs 25,000 per consignment, then MEIS reward would be restricted to an FOB value of Rs.25,000 (Rs. Twenty five thousand only).

2. DGFT vide Notification No. 02 dated 11th April 2016 has defined e-commerce for the purpose of MEIS under Chapter 9 of the Foreign Trade Policy (2015-2020) as under:

9.17A: *"e-commerce means buying and selling of goods and services including digital products, conducted over digital and electronic network. For the purposes of merchandise Exports from India Scheme (MEIS) e-commerce shall mean the export of goods hosted on a website accessible through the internet to a purchaser. While the dispatch of goods shall be made through courier or postal mode as specified under the MEIS the payment for goods purchased on e-commerce platform shall be done through international credit/debit cards and as per the Reserve Bank of India Circular*

(RBI/2015-16/185) [AP (DIR Series) Circular No. 16 dated September 24 2015] as amended from time to time”

3. In view of the above, the Board has prescribed the following procedure for export of goods sold through e-commerce from FPOs at Chennai, Delhi and Mumbai. Any exporter holding a valid Import-Export Code shall be permitted to export goods sold through e-commerce through the FPOs at Delhi, Mumbai & Chennai. The exporter shall be required to file a Postal Bill of Export (PBE) in the format appended to this circular.

4. The declaration for claiming of benefit under MEIS shall be made by the exporter on the PBE. Every PBE shall be filed in duplicate and shall cover only one consignor and up to ten consignees. In other words, a maximum of 10 shipments can be effected using a single Postal Bill of Export.

5. The exporter shall be required to attach the invoice(s) with the PBE. He shall also be required to provide specific details of the e-commerce transaction in the PBE, namely:

- (a) URL of the website through which goods have been sold;
- (b) the “stock keeping unit” (SKU) number as a reference link to the sale through e-commerce on the website; and
- (c) payment transaction reference number corresponding to the payment received through international credit card / debit card for the sale made on the website.

5.1 In addition, the exporter shall continue to comply with the requirements under section 82 of the Customs Act, 1962, namely filing of the label or declaration as prescribed by the Postal Department. (eg. CN23).

6. The PBE along with goods shall be presented to the Customs at the Foreign Post Office. The PBE shall be processed manually. Upon processing of the PBE by Customs, the goods shall be presented to the Postal department, who will acknowledge receipt of the shipment on the PBE and affix the tracking number of each shipment on the same. Upon affixation of the tracking number by postal authorities, the PBE shall be brought back to the Proper Officer for grant of “Let Export Order”.

7. The original PBE will be retained by Customs and the duplicate PBE will be handed over to the exporter.

8. Since e-commerce shipments are time bound express shipments, Principal Commissioners / Commissioners are advised to ensure speedy clearance of the parcels and use non-intrusive examination techniques, such as, x-ray, for facilitating clearance. In the event of any specific intelligence / suspicion regarding the goods contained in the parcel, which necessitates examination, the approval of the Deputy Commissioner of Customs/Assistant

Commissioner of Customs shall be obtained by the proper officer for opening and examining the same.

9. Commissionerates are advised to make suitable arrangements for noting and processing of PBEs. All other extant norms for processing of shipping bills, such as for amendments etc. shall also apply to the postal bill of exports.

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

11. Hindi version follows.

Encl : As above

Yours faithfully,

(S.Kumar)
Commissioner (Customs & EP)

PBE No: _____ **dated** _____ **filed at FPO** _____ **by** _____ **(name of exporter)** _____ **(IEC)**

Sl. No	Product details			Details of Parcel			E-commerce particulars				Consignee details			Payment details		
	Description of goods	H.S code	Quantity (Number of pieces)	Invoice no	Weight of package	Gross net	URL (Name) of website	Payment transaction ID	SKU No.	Postal tracking number	Name and Address	Country of destination	F.O.B value	Currency	Exchange rate	Amount in INR
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																

* Please note that a Shipping Bill can have upto ten shipments and each shipment can have only one package.

(Signature of the Exporter/ Authorised agent)

(Stamp of Post Office)

Signature of officer of Customs / stamp / date