

**F.No. 609/03/2017-DBK**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise & Customs**

New Delhi, the 28<sup>th</sup> February, 2017

To  
Principal Chief Commissioners / Principal Directors General  
Chief Commissioners / Directors General  
Principal Commissioners &  
Commissioners, all under CBEC

Sir/Madam,

Subject: Acceptance of e-BRC of DGFT towards proof of realization of sale proceeds for exports with LEO date upto 31.03.2014 under drawback scheme –reg.

Attention is invited to Board's Circular No. 5/2009-Customs dated 2.2.2009 which prescribes Bank Realization Certificate (BRC) as one of the documents that may be submitted to Customs by the exporters as proof of realization of sale proceeds for exports. Further, for exports with LEO date from 01.04.2014 onwards, an electronic system of reconciliation of sale proceeds (RBI-BRC module) is made functional by DG (Systems) in coordination with Reserve Bank of India (RBI), which has been dealt in Instruction No. 609/59/2012-DBK dated 27.11.2015.

2. A difficulty has been highlighted by field formations and trade that for exports with LEO date 12.08.2012 onwards till 31.03.2014, DGFT's e-BRC (which is also verifiable from DGFT website) is not being accepted and negative statement from statutory auditor or AD bank is insisted which adds to transaction cost. Non-acceptance of e-BRC of DGFT by field formations is due to fact that it contains "realized value" details but does not contain details of commission, freight, insurance etc. which are often relevant for drawback purpose.

3. In light of the above, the Board has decided that for exports with LEO dates 12.08.2012 onwards till 31.03.2014, DGFT's e-BRC would be accepted, except in case of specific intelligence or information of misuse. This shall be subject to appropriate declaration by the exporter on back of DGFT e-BRC. Format of the said declaration is annexed herewith.

4. A suitable Public Notice and Standing Order may be issued for the guidance of the trade and staff. Difficulties faced, if any, in implementation of the Circular may be brought to the notice of the Board at an early date.

Yours faithfully,

(Dipin Singla)  
Senior Technical Officer (Drawback)

Encl.: Annexure  
(Declaration to be given by the exporter)

**Annexure**

**Declaration of exporter on the reverse of DGFT's e-BRC**

(For drawback Shipping Bills with a LEO date from 12.08.2012 to 31.03.2014)

It is declared that the realized value as per this statement of bank realisation (DGFT's e-BRC) with respect to Shipping Bill No. .... Dated ..... is the realisation of sale proceeds within the period allowed (in case of extension of such period, attach proof) in respect of export goods under the said Shipping Bill on which Drawback was taken and that such realized sale proceeds in the said realized value are –

(a) Not less than the value for drawback purpose.

Or

(b) Less than the value for drawback purpose by a sum of Rs..... The breakup is freight Rs....., insurance Rs....., commission (above 12.5%) Rs..... The drawback amount of Rs..... is hereby returned along with interest of Rs.....

(please strike out (a) or (b) whichever is inapplicable, blanks to be filled as applicable)

Sign, date and seal of exporter

IEC.....