

Circular No.18/2018-Customs

F. No. 476/02/2016-LC  
Govt. of India  
Ministry of Finance  
Dept. of Revenue  
Central Board of Indirect Taxes & Customs

Room No. 49, North Block  
New Delhi, dated 13<sup>th</sup> June 2018

To,

Principal Chief Commissioners of Customs / Chief Commissioners of Customs  
Principal Commissioners of Customs / Commissioner of Customs

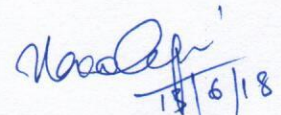
**Subject: - Procedure for e-commerce exports through Post and clarification regarding personal imports**

Sir / Madam,

Circular No. 14/2018-Customs dated 4<sup>th</sup> June 2018 refers.

2. During the course of stake holder consultations held in the Board on 11<sup>th</sup> June 2018, industry represented that there are large number of cases where low-value-small-shipments, which characterize e-commerce environment, are shipped through post. In such cases, single payments are received by exporters from e-commerce portal companies through normal banking channels. It has been represented that multiple shipments addressed to multiple consignees should be permitted under Postal Bill of Export – II (Exports by Post Regulations, 2018 refer).

3. The matter has been examined by the Board. In order to facilitate exporters engaged in fulfilling multiple low-value-small-shipment orders, the Board has permitted that PBE- II may be used for this purpose. Para 4.3 of circular 14/2018-Customs dated 4<sup>th</sup> June 2018 stands modified to this extent.



(Tamsunaro Jamir)  
Joint Commissioner(ICD)