

भारत सरकार/ GOVERNMENT OF INDIA वित्त मंत्रालय/ MINISTRY OF FINANCE राजस्व विभाग /DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय /OFFICE OF THE COMMISIONER OF CUSTOMS कस्टम हाउस, मर्मगोआ, गोवा — ४०३८०३ /CUSTOM HOUSE, MARMAGOA, GOA — 403803.

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F. No. S/99-329/2017 Appg.

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Public Notice No. 12/2019 dtd.05.04.2019

SUB: PROCEDURE FOR EXPORTS THROUGH FOREIGN POST OFFICE (FPO), PANAJI, GOA -REG.

It is to bring to the notice of Public, Exporters, Customs Brokers and all other Stake holders that Central Board of Indirect taxes and Customs vide it's Notification No.48/2018-Customs (N.T) dated 04.06..2018 has notified regulations namely Exports by Post Regulations and also made a detailed procedure vide Circular No.14/2018-Customs dated 04.06.2018 and 18/2018 dated 13.06.2018 etc. as modified from time to time. Vide the Notification No. 103/2018- Customs (NT) dtd. 31.12.2018 as amended of Notif. No. 31/2017 —Customs (NT) dtd. 31.03.2017 specified the Foreign Post Office, Panaji, Goa for the purpose of clearance of imported goods or export goods through post. The procedure of Export is being followed in this regard at FPO, Panaji, Goa is as follows.

- Any exporter holding a valid Import-Export Code shall be permitted to export goods by filing a Postal Bill of Export (PBE) in the form prescribed under the "Export by Post Regulations 2018".
- 2. Every PBE-I (for e-commerce exports) shall be filed in duplicate and shall cover only one consignor, though it can be used for any number of consignees. In other words, there will be no limit on the number of postal shipments which can be effected using a single Postal Bill of Export I. The exporter shall be required to attach the invoice(s) with the PBE. In addition, the exporter shall continue filing of the postal label or declaration as per CN22/CN23 (Forms attached). An important ingredient of the revised CN 22/CN23 forms is that a column for "sale of goods" has been added.
- 3. The PBE along with goods shall be presented to the Customs at the Foreign Post Office. In case of constraints of space or other logistics issues, the jurisdictional commissioner in consultation with the jurisdictional PMG, may also notify any other designated Post Office for presentation of export good, through a public notice. The PBE shall be processed manually. Upon completion of 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". The original PBE will be retained by Customs and the duplicate PBE will be handed over to the exporter or his customs broker.

- 4. In the case of exports, not involving e-commerce, the PBE-II shall be filed in duplicate 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. The procedure as above will be followed.
- 5. The Board has permitted Customs Brokers (CBs) to operate at all FPOs for the case of operations of exporters. It is also decided that in order to ensure transparency and visibility, CBs will be required to onboard any third-party application before commencing operations at FPO.
- 6. The web-application shall have the following functionalities:
- (a) The IEC holders and Customs brokers using FPOs for exports should be registered on the application with KYC documents;
- (b) The e-commerce exporter would input data required in the PBE (with multiple consignees) on the web-application;
- (c) The application shall provide the facilities of printing the Postal Bill of Export (PBE -I) from the web application and the Customs Broker shall file the same at the FPO as per manual procedure:
- (d) The web-application shall also provide the facility of uploading postal tracking numbers by the Customs Brokers:
- (e) The application should provide dashboards to the exporters and customs brokers w.r.t to their shipments;
- (f) Customs at the FPO shall have log in facility to view data with respect to a FPO or a Customs Broker or any exporter for the purpose of data analysis and profiling for risk management; and
- (g) The application will provide the facility to customs officer to verify the data and download into a locally installed PC;
- (h) The above procedure shall apply to commercial experts under PBE-II also

- The Noting section of Customs at FPO will process the PBEs. After completion of process from customs, exporters will present/handover PBEs to the postal authorities for booking the parcel. Postal department will affix scan tracking number on each shipment.
- 8. After booking the parcels and noting of the PBEs the goods along with PBEs will be presented to the designated officer of Customs for 'Let Export Order' by the postal department.
- 9. The designated officer of Customs after scanning or examination of the export goods will give a 'Let Export Order' if the goods are not contraband, or otherwise.
- 10. The Postal Authorities will furnish the proof of export of the goods i.e. copy of relevant MCP forms, as applicable to different categories of postal mails, to the Customs at the FPO. Essentially, the document must contain the tracking nos, of the parcel along with dispatch identifier. A corresponding entry relating to proof of expert will be made in noting register. Only after receipt of such proof of export should details in ICAN (ICES compact Application for Non EDI Sites) be uploaded by Customs for the purpose of capturing the details of postal exports also, and subsequent use of the data for IGST Refunds and export incentives as applicable.
- 11. For exports by naturals persons (i.e. other than firms and companies) exporting parcels for personal use, there is no change in procedure being followed hitherto. Such persons will not be required to file any PBE.
- 12. Further in case of personal imports i.e. non-commercial/non e-commerce there is no change in the existing procedure.
- 13. Difficulties faced, if any, while implementing the above procedure may brought to the notice of undersigned.

(R. Manohar)

Commissioner of Customs

- The Chief Commissioner of Customs, Pune Zone, Pune.
- The Post Master General, Goa.
- 3. The Additional Commissioner of Customs, Goa.
- 4. The Deputy/Assistant Commissioner of Customs, FPO, Goa.
- 5. All Deputy/Assistant Commissioner of Customs, Goa
- All Appraisers / All sections.
- 7. Customs Brokers Association, Goa
- 8. The Superintendent EDI/Website, Custom House, Goa.- for uploading in Customs Website.