



**OFFICE OF THE COMMISSIONER OF CUSTOMS  
(IMPORT-II)  
NEW CUSTOMS HOUSE, BALLARD ESTATE,  
MUMBAI-400001**

F. No. S/22-PN-13/2018 A(M)

Public Notice No.: 26/2022

Date: 11.08.2022

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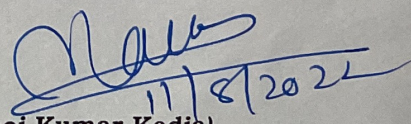
**Subject: Advisory for Procedure of IGST Refund for Exports through Foreign Post Offices using ICAN**

Attention of all Importers, Exporters, Custom Brokers, Trade and other Stakeholders is invited to the CBIC circular 14/2018 dt 04.06.2018 read with ICES Advisory 29/2018 dated 22.06.2018 read with ICES Advisory 12/2017 dated 26.06.2017 wherein Board has desired the use of the offline utility ICAN (ICES Compact Application for Non EDI sites) designed for electronic data capture at non EDI sites, for the purpose of capturing the details of postal exports also, and subsequent use of the data for IGST Refunds and MEIS benefit.

2. In this context, the following guidelines may be adhered while using the utility:

- (i) Postal Authorities will submit confirmation of export after allotting the 6-digit number (Shipping Bill Number) of every PBE (Postal Bill of Export) at the time of filling itself starting with respective "three digit series code" i.e. "744". The Port Codes assigned to the notified FPOs (INBOM1) must be entered correctly. The EGM number refers to the proof of export will be furnished by the Postal Authorities which is a numeric field without any alphabet or special character as a sequential 5-digit number going from 10001 to 99999.
- (ii) Capturing the details in the MS Excel template based utility or iCANlite can be made by the Customs at FPO after receipt of confirmation of export from Postal Authorities. The data in the template is recorded at invoice level, since the data transmitted from GSTN for validation is also at invoice level. Thus, if a particular PBE has multiple invoices, the same may be captured in as many lines. It may be noted that all the other details like SB Number/Date/GSTIN etc. shall also be copied in each of the lines even if they are same for all the invoices in a PBE. After completion of the Data, it will be forwarded to the System Manager i.e. DC/AC/EDI, NCH along with copy of scanned PBE on E-Office or Registered E-mail-ID.
- (iii) The filled up Excel template (copy enclosed) should be emailed to [ices.ican@icegate.gov.in](mailto:ices.ican@icegate.gov.in) with the name <Port Code>\_Export Template\_< Jul18> only by the System Manager of the respective master site i.e. INBOM1 (DC/AC, EDI, NCH) by the 10<sup>th</sup> of every following month.

3. This Public Notice should be considered as Standing Order for the purpose of officers and staff of department.

  
(Manoj Kumar Kedia)  
Commissioner of Customs,  
Import-II, NCH, Mumbai-I



**FORM-I**  
(see regulation 5)  
**Postal Bill of Export - III (PBE-III)**  
(For export of goods through E-Commerce)  
(To be submitted electronically)

Bill of Export No. and date.	Foreign Post office code	Name of Exporter	Address of Exporter	IEC	State code	GSTIN or as applicable	AD code (if applicable)	Details of Authorized Agent	
								Customs Broker License No.	Name and address
<b>Declarations</b>									
1.	We declare that we intend to claim rewards under export promotion Scheme a) Drawback b) Any other Scheme								
2.	We declare that we intend to zero rate our exports under Section 16 of GST Act.								
3.	We declare that the goods are exempted under CGST/SGST/UTGST/IGST Acts.								
We hereby declare that the contents of this postal bill of export are true and correct in every respect.									
(Signature of the exporter/ Authorised agent)									
Examination order and report									
Let Export Order: Signature of officer of Customs along with stamp and date.									

Details of parcel																		
Sl. No	Consignee details			Product details				Details of Parcel				E-commerce particulars						
	Name and Address	Country of destination	Description	CTH	Quantity		Number	Invoice no. and date	Weight		GSTIN of E-commerce operator	URL (Name) of website	Payment transaction ID	SKU No.	Postal tracking number			
				Unit	(pieces, litres, kgs., meters)	Gross			net									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				

Assessable value under section 14 of the Customs Act				Details of Tax Invoice or commercial invoice ( whichever applicable)				Details of duty/ tax										Total	
FOIR	Currency	Exchange rate	Amount in INR	HS code	Invoice details		value	Customs duties				GST details					Duties	Cess	
					Invoice no. and date	Sl. No. of item in invoice		Export duty rate	Export duty amount	Cess rate	Cess amount	IGST (if applicable) rate	IGST (if applicable) amount	Compensation cess (if applicable) rate	Compensation cess (if applicable) amount	LUT/ bond details (if applicable)			
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	

**FORM-II**  
(see regulation 5)  
**Postal Bill of Export - IV (PBE-IV)**  
(To be submitted electronically)

Bill of Export No. and date.	Foreign Post office code	Name of Exporter	Address of Exporter	IFC	State code	GSTIN or as applicable	AID code (if applicable)	Details of Authorized Agent	
								Customs Broker License No.	Name and address

<b>Declaration</b>	
1	We declare that we intend to claim rewards under export promotion Scheme a) Drawback b) Any other Scheme
2	We declare that we intend to zero rate our exports under Section 16 of IGT Act.
3	We declare that the goods are exempted under CGST/SGST/UTGST/IGST Acts.

We hereby declare that the contents of this postal bill of export are true and correct in every respect.

(Signature of the Exporter/ Authorised agent)

Examination order and report

Let Export Order. Signature of officer of Customs along with stamp and date.

Consignee details			Details of parcel											Total		
Name and Address	Country of destination	Description	Product details				Details of Parcel			Postal tracking number	Assessable value under section 14 of the Customs Act		Amount in INR			
			CTH	Unit (pieces, liters, kgs., meters)	Quantity	Number	Invoice no. and date	Weight Gross	Net		FOB	Currency		Exchange rate		
1	2	3	4	5	6	7	8	9	10	11	12	13	14			

Details of Tax invoice or commercial invoice (whichever applicable)					Details of duty/ tax											
H.S. code	Invoice details		value	Customs duties										Total		
	invoice no. and date	Sl. No. of item in invoice		Export duty		Cess		IGST (if applicable)		GST details		LUT/ bond details (if applicable)	Duty		Cess	
				rate	amount	rate	amount	rate	amount	rate	amount			rate		amount
15	16	17	18	19	20	21	22	23	24	25	26					