



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

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

Date: †1 .08.2022

Public Notice No.: 26/2022

DIN No.: 2022087700000000C8B9

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 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 10th 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)

Name of Exporter		Name of Exporter Address of Exporter [EC	Name of Exporter Address of Exporter	Name of Exporter Address of Exporter IEC	Name of Exporter Address of Exporter IEC State code	Export No. and date.
		Address of Exporter IEC	Address of Exporter IEC	Address of Exporter IEC State code	Address of Exporter IEC State GSTIN or as code applicable	
	dress of Exporter	IEC	IEC	IEC State	IEC State GSTIN or as code applicable	
State GSTIN or as AD code (if code applicable applicable)	GSTIN or as AD code (if applicable applicable)	AD code (if applicable)		Customs Broker License		Details of Authorized Agent Customs Name and address Broker License No.

(Signature of the Exporter/ Authorised agent)

Examination order and report

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

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

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We hereby declare that the contents of this postal bill of export are true and correct in every respect.	We declare that the goods are exempted under CGST/SGST/UTGST/IGST Acts.	We declare that we intend to zero rate our exports under Section 16 of IGST Act.	b) Any other			e code Name of Exporter	
orrect in every respect.	ST/IGST Acts.	6 of IGST Act.	on Scheme a) Drawback b) Any other Scheme	Declaration s		Address of Exporter	
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						State	
,						GSTIN or as applicable	
						AD code (if applicable)	
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	,			Yes/No as applicable	Name and address	Details of Authorized Agent	

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

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