

**F. No. 476/3/2018-LC**

भारतसरकार/Government of India  
वित्तमंत्रालय/Ministry of Finance  
राजस्वविभाग/Department of Revenue  
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
Central Board of Indirect Taxes & Customs

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Hall 16049, Kartavya Bhawan 01, New Delhi-110001

दिनांक: 15 January, 2026

सेवा में,

Pr. Chief Commissioners/ Chief Commissioners (Customs or CGST)

Pr. Directors General/ Directors General, all under CBIC

Pr. Commissioners/ Commissioners of Customs

Pr. Additional Directors General/ Additional Directors General, all under  
CBIC

Madam/Sir,

**Subject: Extending export benefits for exports made through Postal mode-amendment to Circular No. 25/2022-Customs dated 09.12.2022 -reg.**

Reference is invited to Circular No. 25/2022-Customs dated 09.12.2022, regarding the electronic processing of commercial postal exports through the PBE Automated System to facilitate trade. Owing to the earlier lack of integration between the PBE Automated System and ICES, exporters were unable to avail export benefits under the said system. It is informed that the required integration has now been established, thereby enabling seamless processing and the electronic provision of export benefits, in furtherance of ease of doing business.

2. In this regard, the Postal Export (Electronic Declaration and Processing) Amendment Regulations, 2026 (hereinafter referred to as "the Regulations") have been notified by the Central Board of Indirect Taxes and Customs (CBIC) vide Notification No. 07/2026 dated 15.01.2026. These regulations are meant to facilitate the processing of postal exports by automating the entire procedure and connecting the DNK portal of Department of Posts with ICES for automation of export benefits.

3. To give effect to above, following amendments have been made in the Circular 25/2022-Customs dated 9th December, 2022-

1. In first para of Point (i) of paragraph 4 of the aforesaid Circular, the link "<https://dnk.cept.gov.in/customers.web>." shall be substituted by the link "<https://app.indiapost.gov.in/customer-selfservice/login>"
2. In the second para of Point (i) of paragraph 4 of the aforesaid Circular, the link "<https://ips.cept.gov.in/customs.web/login.aspx>." shall be substituted by the link "<https://app.indiapost.gov.in/ips/home>"
3. Point (vi) of paragraph 4 of the aforesaid Circular shall be substituted with:

**"vi. Export Incentive Claim:**

- a. All exporters who intend to claim export incentives viz. Drawback, RoDTEP and RoSCTL, electronically through postal route, must get registered on ICEGATE. Such exporters must add their bank account details on ICEGATE portal corresponding to the DNK site.
  - b. Exporter claiming drawback, electronically, will file the PBE III or IV on the DNK portal. The PBE forms (III and IV) now include additional tables to provide information related to duty drawback or any other export scheme chosen by the exporter. These tables also include additional fields to indicate the additional details about parcels for postal exports. To claim drawback in electronic mode, the exporter must follow the procedure outlined in Rule 13 and 14 of the Customs and Central Excise Duties Drawback Rules, 2017, as amended.
  - c. Procedure for claiming drawback, non-electronically, will remain same as per Rule 12 of the Customs and Central Excise Duties Drawback Rules, 2017, as amended.
  - d. Claiming benefits of RoDTEP and RoSCTL are also now enabled for exporters using the postal route, in electronic mode. Notification No. 24/2023-Customs (N.T.) dated 01.04.2023 for RoDTEP, as amended, and Notification No. 25/2023-Customs (N.T.) dated 01.04.2023 for RoSCTL, as amended, may be followed for the same.
  - e. Further, for each Postal Bill of Export where the claim is made electronically, the supporting documents must be uploaded to the E-Sanchit/ICEGATE portal."
3. For the benefit of all concerned, the modality will be elaborated in an Advisory to be issued by DG Systems.
4. To enable the above process, suitable amendments in the form PBE-III and PBE-IV have been made vide Notification no. 07/2026-Customs (NT) dated

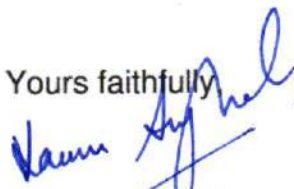
15.01.2026.

5. All concerned Pr. Commissioners/Commissioners of Customs having jurisdiction over FPOs are required to issue suitable Public Notice further explaining the modality and logistics to concerned stakeholders.

6. Difficulties, if any, in the implementation of this Circular may be brought to the notice of the Board.

7. Hindi version follows.

Yours faithfully



Varun Singhal

O.S.D.(Customs V)