

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)
NOTIFICATION
New Delhi, the 15th January, 2026

No. 07/2026 Customs (N.T.)

No. 07/2020-Customs (N.T.)

G.S.R. 37(E).—In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations to amend the Postal Export (Electronic Declaration and Processing) Regulations, 2022, namely:—

1. **Short title and commencement.** - (1) These regulations may be called the Postal Export (Electronic Declaration and Processing) Amendment Regulations, 2026.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Postal Export (Electronic Declaration and Processing) Regulations, 2022, for the existing forms, the following forms shall be substituted, namely:-

Form PBE-III
Postal Bill of Export - III
(see regulation 5(1)(i))
(For postal exports through E-Commerce)
(To be submitted electronically)

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

Additional details of parcel

(Additional information for duty drawback/any other export scheme, if claimed by the exporter):

Invoice No.	Item Serial No. in invoice.	RICT code/ITCHS code.	DBK serial No.	Drawback quantity.	IGST payment status (Yes/NO).	End use of item.	Scheme code.	Add Freight (B/F/I/N).	Nature of contract (CIF/CF/CI/FOB).
35	36	37	38	39	40	41	42	43	44

Declarations		Yes/No as applicable
1	I/We declare that we intend to zero rate our exports under section 16 of Integrated Goods and Services Tax Act, 2017.	
2	I/We declare that the goods are exempted under Central Goods and Services Tax Act/State Goods and Services Tax Act/Union Territory Goods and Services Tax/Integrated Goods and Services Tax Act, 2017.	
3	I/We declare that I/we intend to claim Drawback under Sec. 75 of Customs Act, 1962 and Customs and Central Excise Duties Drawback Rules, 2017,-	
(a)	I/We declare that no input tax credit of the central goods and Services Tax or of the integrated Goods and Services Tax has been availed for any of the inputs or input services used in the manufacture of the export goods.	
(b)	I/We declare that no refund of Integrated Goods and Service Tax paid on export goods shall be claimed.	
(c)	I/We declare that CENVAT credit on the inputs or input services used in the manufacture of the exports goods has not been carried forward in terms of the Central Goods and Service Tax Act, 2017.	
(d)	I/We certify that I/We have complied with the conditions laid down in the said Rules and the conditions subject to which Drawback Rates are applicable.	
4	I/We declare that I/we intend to claim RoDTEP (Remission of Duties and Taxes on Exported Products),-	
(a)	I/We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc.	
(b)	Any claim made in this Postal Bill of Export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.	
(c)	I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.	
5	I/We declare that I/we intend to claim RoSCTL (Rebate of State and Central Taxes and Levies),-	
(a)	I/We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoSCTL scheme, and relevant notifications, regulations, etc.	
(b)	Any claim made in this Postal Bill of Export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoSCTL.	
(c)	I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.	

6	I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.	
It is hereby declared that the content of this Postal Bill of Export are true and correct.		
Data for Postal Bill of Export submitted electronically on Date and Time by the Exporter or Authorised Agent		
Examination order and report		

Form PBE -IV

Postal Bill of Export – IV

(see regulation 5(1)(ii))

(For other postal exports)

(To be submitted electronically)

Details of Tax Invoice or commercial invoice(whichever applicable).			Details of Duty/Tax.											
H.S code.	Invoice details		Value.	Customs duties.				GST details.				LUT/bond details (If applicable).		
	Invoice no. and date.	SI. No of item in invoice.		Export duty.		Cess.		IGST (if applicable).		Compensation cess (If applicable).				
				Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount			
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

Additional details of parcel

(Additional information for duty drawback/any other Export scheme, if opted by exporter)-:

Invoice No.	Item Serial No. in invoice.	RTIC code/ITCHS code.	DBK serial No.	Drawback quantity.	IGST payment status (Yes/NO).	End use of item.	Scheme code.	Add Freight (B/F/I/N).	Nature of contract (CIF/CF/CI/FOB).
31	32	33	34	35	36	37	38	39	40

Declarations.		Yes/No as applicable.
1	I/We declare that we intend to zero rate our exports under section 16 of Integrated Goods and Services Tax Act, 2017.	
2	I/We declare that the goods are exempted under Central Goods and Services Tax Act/State Goods and Services Tax Act/Union Territory Goods and Services Tax/Integrated Goods and Services Tax Act.	
3	I/We declare that I/we intend to claim Drawback under Sec. 75 of Customs Act, 1962 and Customs and Central Excise Duties Drawback Rules, 2017,-	
(a)	I/We declare that no input tax credit of the central goods and Services Tax or of the integrated Goods and Services Tax has been availed for any of the inputs or input services used in the manufacture of the export goods.	
(b)	I/We declare that no refund of Integrated Goods and Service Tax paid on export goods shall be claimed.	
(c)	I/We declare that CENVAT credit on the inputs or input services used in the manufacture of the exports goods has not been carried forward in terms of the Central Goods and Service Tax Act, 2017.	
(d)	I/We certify that I/We have complied with the conditions laid down in the said Rules and the conditions subject to which Drawback Rates are applicable.	
4	I/We declare that I/we intend to claim RoDTEP (Remission of Duties and Taxes on Exported Products),-	
(a)	I/We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc.	
(b)	Any claim made in this Postal Bill of Export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.	
(c)	I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.	
5	I/We declare that I/we intend to claim RoSCTL (Rebate of State and Central Taxes and Levies),-	
(a)	I/We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoSCTL scheme, and relevant notifications, regulations, etc.	

(b)	Any claim made in this Postal Bill of Export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoSCTL.	
(c)	I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.	
6	I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.	

It is hereby declared that the content of this Postal Bill of Export are true and correct.

Data for Postal Bill of Export submitted electronically on Date and Time by the Exporter or Authorised Agent

Examination order and report

Let Export Order: This is a system generated document and No signature is required

[F. No. 476/3/2018-LC]

INDRAJIT PANDA, Under Secy.

Note: - The principal notification No. 104/2022-Customs (N.T.), dated the 9th December, 2022 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 874.(E), dated the 10th December, 2022.