



OFFICE OF COMMISSIONER OF CUSTOMS (Export-II)
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400 001

F.No.S/26/2017 DRC

Date: 14.12.2017

PUBLIC NOTICE NO. 163/2017

Subject: Acceptance of e-BRC of DGFT towards proof of realization of sale proceeds for exports with LEO date up to 31.03.2014 under drawback scheme -reg.

Board vide Circular No. 6/2017 dated 28.02.2016 has invited attention of all the Exporters/ Importers, Customs House Brokers, Trade, and Stakeholders to Board's Circular No. 5/2009-Customs dated 2.2.2009 which prescribes Bank Realization Certificate (BRC) as one of the documents that may be submitted to Customs by the exporters as proof of realization of sale proceeds for exports. Further, for exports with LEO date, from 01.04.2014 onwards, an electronic system of reconciliation of sale proceeds (RBI-BRC module) is made functional by DG (Systems) in coordination with Reserve Bank of India (RBI), which has been dealt in Instruction No. 609/59/20 12-DBK dated 27.11.2015.

2. A difficulty has been highlighted by trade that for exports with LEO date 12.08.2012 onwards till 31.03.2014, DGFT's e-BRC (which is also verifiable from DGFT website) is not being accepted and negative statement from statutory auditor or AD bank is insisted which adds to transaction cost. Non-acceptance of e-BRC of DGFT by customs is due to fact that it contains "realized value" details but does not contain details of commission, freight, insurance etc. which are often relevant for drawback purpose.

3. In the light of the above, the Board has decided that for exports with LEO dates 12.08.2012 onwards till 31.03.2014, DGFT's e-BRC would be accepted, except in case of specific intelligence or information of misuse. **This shall be subject to appropriate declaration by the exporter on back of DGFT e-BRC. Format of the said declaration is annexed herewith.**

4. Difficulty if any, may be brought to the notice of the Assistant Commissioner of customs (Drawback Recovery Cell) in person or through email on email ids. 'abhay.phalake@gov.in' or over phone nos. 022-22757561/16.

SD/-
(PRACHI SAROOP)
COMMISSIONER OF CUSTOMS,
NCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone- I.
2. All the Commissioner of Customs, Mumbai Zone- I.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone- I.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- I.
5. The DC/EDI for uploading on the Zone -I website.