

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise and Customs)

Notification  
No. 28 /2018-Customs (N.T.)

New Delhi, the 28<sup>th</sup> March, 2018

G.S.R. (E).— In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations further to amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

1. (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 (herein after referred to as the said regulations), in regulation 2, in sub regulation (2), for clause (b), the following clause shall be substituted, namely: -

“(b) import or export of goods under any export promotion scheme other than Export Oriented Unit (EOU) scheme and similar schemes referred to in Chapter 6 of the Foreign Trade Policy 2009-14 or 2015-20, as the case may be:

Provided that this clause shall not apply to goods notified in Appendix 3C of the Foreign Trade Policy (2015-2020), to be exported from Chennai, Delhi and Mumbai airports under the Merchandise Exports from India Scheme (MEIS) in consignment of value up to twenty-five thousand rupees and involving transaction in foreign exchange.”.

3. In the said regulations, in regulation 6, in sub-regulation (3), for the words, figures, brackets and letters, “as the case may be, in the Courier Shipping Bill–IV (CSB-IV) for goods in Form H,” the following shall be substituted, namely: -

“in the Courier Shipping Bill-IV (CSB-IV) for goods in Form H or, as the case may be, in Form Courier Shipping Bill–V (CSB-V) for goods notified in Appendix 3C of Foreign Trade Policy (2015-2020), to be exported under Merchandise Exports from India Scheme (MEIS), in Form HA,” shall be substituted.



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(1)	(2)	(3)	(4)	(5)	(6)
<i>GSTIN</i>	<i>Invoice no. and date</i>	<i>Total taxable value</i>	<i>If Supply for export is on payment of IGST. Pl indicate, total IGST paid, if any</i>	<i>Whether against Bond or UT</i>	<i>Total Cess paid, if any</i>

**Declaration:**

- (i) I/We hereby declare that the exporter mentioned above has authorised us for booking the shipment under the Courier Airway bill and act as an agent for clearance and export of the goods described above.
- (ii) I/We hereby declare that on the basis of declaration of the exporter, I/We shall abide by the declaration in CSB-V, above.

Signature of the Authorised  
person of the Authorised Courier  
with stamp of Authorised Courier

[F. No. 450/221/2016-Cus. -IV]

(Zubair Riaz)  
Director (Customs)

Note: -The principal regulations were published vide notification No. 36/ 2010 -Customs (N.T.), dated the 5<sup>th</sup> May, 2010, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 5<sup>th</sup> May, 2010 vide number G.S.R. 385(E), dated the 5<sup>th</sup> May, 2010 and was last amended by notification No. 67/2017-Customs(N.T.), dated the 30<sup>th</sup> June, 2017 vide number G.S.R. 812 (E), dated the 30<sup>th</sup> June, 2017.



