THE POSTAL EXPORT (ELECTRONIC DECLARATION AND PROCESSING) REGULATIONS, 2022

Notification No. 104/2022-Customs (N.T.) dated 9th December, 2022 – E-BOOK

(AS AMENDED UP TO 15TH JANUARY, 2026)

UPDATED ON 19.11.2026

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DISCLAIMER

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The Postal Export (Electronic Declaration and Processing) Regulations, 2022 (Notification No. 104/2022-Customs (N.T.) dated 9th December, 2022, as amended up to 15th January, 2026) are reproduced in this e-book exactly as in the final consolidated text. Only the front pages, index, navigation links and page layout have been added; the text of the Regulations, Forms, Annexures and footnotes is unchanged.

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HOW TO READ THE AMENDMENTS

Amended text shaded light yellow in the Regulations marks wording changed by an amending notification (shown in square brackets, with the footnote number at the start of the bracket).

A superscript footnote number gives the amending notification and the effect of the change. Footnotes beginning "Editorial note" are the compiler's own notes and not part of the Regulations.

Provisions that carry footnotes are marked ✎ n in the Index and listed in the finder below.

NAVIGATION TIPS

Click any line of the Index to jump to that Regulation, Form or Annexure.

Click the small ▲ next to a heading, or "▲ Go to INDEX" in the footer, to return to the Index.

In Word, press Ctrl+A then F9 to refresh page numbers in the Index after any edit.

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Footnote details (amending notification, provision and effect of the change, or the compiler's editorial note) are at the foot of each page.

POSTAL EXPORT (ELECTRONIC DECLARATION AND PROCESSING) REGULATIONS, 2022

(Notification No. 104/2022-Customs (N.T.), dated 9th December, 2022 — G.S.R. 874(E))

As amended up to 15th January, 2026 — consolidated reader's copy (English text)

How to read this copy

Amended text is shown in square brackets on a light background, [like this]. The footnote number is placed at the beginning of the bracket and the footnote gives the amending notification, the provision of that notification and the effect of the change. Footnotes beginning "Editorial note" are the compiler's own notes; they are not part of the Regulations.

Sources. The text is taken from the two Gazette copies downloaded from official website: Notification No. 104/2022-Customs (N.T.) (the principal regulations) and Notification No. 07/2026-Customs (N.T.) (the only amendment supplied). The 2026 amendment substitutes both forms and leaves regulations 1 to 10 untouched, so the body of the regulations carries no amendment brackets. The substituted forms are shown in brackets in the Forms part, and the forms as originally published are reproduced in the Annexure for comparison. The Hindi text has been ignored. Column headings of the forms are reproduced with their groupings; blank data rows, page breaks and the layout of the Gazette tables are not reproduced exactly.

This compilation is an aid to reading and is not an authentic text. For any legal use, refer to the Gazette notifications. No search was made here for amendments other than the one supplied.

Amendment incorporated

S. No.	Notification	Date	Provisions amended
1	No. 07/2026-Customs (N.T.) [G.S.R. 37(E)] — Postal Export (Electronic Declaration and Processing) Amendment Regulations, 2026	15.01.2026	Forms PBE-III and PBE-IV substituted. No change to regulations 1 to 10.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)
NOTIFICATION

New Delhi, the 9th December, 2022

No. 104/2022-Customs (N.T.)

G.S.R. 874(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, namely:-

1. Short title and commencement. – ▲

(1) These regulations may be called the Postal Export (Electronic Declaration and Processing) Regulations, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.[1]

2. Application.- ▲

These regulations shall apply to export of goods by any person, holding a valid Import-Export Code issued by the Director General of Foreign Trade, in furtherance of business through a foreign post office appointed by the Board under clause (e) of sub-section (1) of section 7 of the Customs Act, 1962.

3. Definitions.- ▲

(1) In these regulations, unless the context otherwise requires, -

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "authorised agent" means a person authorised by an exporter who has a valid license under the Customs Brokers Licensing Regulations, 2018 and includes an employee of the Customs broker who has been issued a photo identity card in Form G of the said regulations;

(c) "booking post office" means a post office authorised to accept and book export goods in accordance with sub-regulation (1) of regulation 6;

(d) "e-commerce" means buying and selling of goods through the internet on an e-commerce platform, the payment for which shall be done through various electronic means and in accordance with the guidelines issued by the Reserve Bank of India from time-to-time;

(e) "electronic declaration" means the declaration of the particulars relating to the export goods, filed electronically by the exporter or his authorised agent on the PBE Automated System, operated and maintained by the postal authorities;

(f) "Form" means the Forms appended to these regulations;

(g) "PBE Automated System" means a system operated and maintained by the postal authorities for filing of electronic declaration by exporter or his authorised agent.

(2) The words used and not defined in these regulations but defined in the Act, shall have the same meanings as respectively assigned to them in the Act.

4. PBE Automated System and registration thereupon.- ▲

(1) The postal authorities shall set up, operate and maintain the PBE Automated System for filing of electronic declaration for export of goods through post.

(2) An exporter who wishes to export goods through post or his authorised agent shall register himself on the PBE Automated System.

[1] Editorial note: the principal regulations were published as Notification No. 104/2022-Customs (N.T.), dated 09.12.2022 [G.S.R. 874(E)], Gazette of India, Extraordinary, Part II, Section 3(i), No. 780, dated 10.12.2022. They therefore came into force on 10.12.2022.

(3) The PBE Automated System shall validate and recognise the registered person and enable him to file electronic declaration and upload supporting documents on the said system.

5. Electronic declaration for postal export.- ▲

(1) For export of goods by post, in furtherance of the business, the exporter or his authorised agent shall make an entry thereof through an electronic declaration in the following forms,[2] namely-

(i) Postal Bill of Export-III (PBE-III) for postal exports effected through e-commerce; or

(ii) Postal Bill of Export-IV (PBE-IV) for all other postal exports.

(2) The person making an entry in terms of sub-regulation (1) shall, while making the said entry, make and subscribe to a declaration as to the truth of its contents and shall ensure the following, namely:-

(i) the accuracy and completeness of the information given therein;

(ii) the authenticity and validity of any document supporting it; and

(iii) compliance with the restriction or prohibition, if any, relating to the goods under the Act or under any other law for the time being in force.

6. Post offices for handling postal export.- ▲

(1) The postal authorities, in consultation with the Board, shall authorise certain post offices to accept and book export goods and also specify the corresponding foreign post office to each of them.

(2) Upon filing of electronic declaration for export, the exporter shall present the export goods to the postal authorities at a booking post office.

(3) Notwithstanding anything contained in sub-regulation (2), the exporter may also present the export goods to the postal authorities at a foreign post office.

(4) The export goods shall bear a declaration from the exporter regarding the contents of each of the packages, the value thereof and other particulars to be affixed on the package, in the format laid down by the postal authorities.

(5) The postal authorities shall provide for secure transfer or movement of the export goods from the booking post office to the corresponding foreign post office, where customs clearance shall take place.

7. Clearance of goods for export at foreign post office.- ▲

(1) On arrival in the foreign post office, the export goods shall not be dealt in any manner except as may be directed by the Principal Commissioner or Commissioner of Customs, as the case may be.

(2) No person shall, except with the permission of proper officer of Customs, open any package of export goods arrived in the foreign post office for customs clearance.

(3) The postal authorities shall present the export goods and the corresponding electronic declaration to the proper officer of Customs at the foreign post office, in such manner as to the satisfaction of the said proper officer, for screening, inspection, examination and assessment thereof.

(4) The proper officer may verify the entry made under regulation 5, and the provision of section 17 of the Act shall apply, as they apply to other goods, subject to the modification that for the words and figures, “under section 50”, wherever they occur in reference to export goods, the words and figures, “under section 84”, shall be substituted.

(5) The proper officer may call for clarification or documents, electronically on the PBE Automated System, from the exporter or his authorised agent in relation to the export goods.

(6) Where the proper officer is satisfied that the goods entered are not prohibited goods and the duty, if any, assessed thereon and any charges payable under the Act in respect of the same have been paid, the proper officer may make an order permitting clearance of the goods for export.

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[2] Editorial note: Forms PBE-III and PBE-IV referred to here were substituted with effect from 15.01.2026 by Notification No. 07/2026-Customs (N.T.), dated 15.01.2026 [G.S.R. 37(E)] (Postal Export (Electronic Declaration and Processing) Amendment Regulations, 2026), Gazette of India, Extraordinary, Part II, Section 3(i), No. 37, dated 15.01.2026, regulation 2. The body of the regulations has not been amended. See the Forms.

(7) The postal authorities shall furnish the proof of export and corresponding electronic data, captured on the PBE Automated System, to Customs.

(8) Where required or permitted by the proper officer, the postal authorities shall provide for secure transfer or movement of goods from foreign post office to booking post office.

8. Retention of records.- ▲

(1) The exporter or his authorised agent shall retain, for a period of five years from the date of filing an electronic declaration on the PBE Automated System, a copy of the said declaration and all supporting documents, which were used or relied upon for such electronic declaration and, where required, shall produce them before Customs in connection with any action or proceedings under the Act or under any other law for the time being in force.

9. Role and responsibilities of authorised agent.- ▲

(1) The authorised agent of the exporter may file electronic declaration on his behalf and assist the exporter in performing the functions related to clearance of export goods through post.

(2) The exporter authorising such agent shall be fully responsible for all the operations and transactions performed by such agent on his behalf and shall be liable for payment of any dues owed to the government or penal provisions as applicable under these regulations or the Act or any other law for the time being in force.

(3) Notwithstanding anything contained in sub-regulation (2), the authorised agent shall be governed by the regulations made under section 146, and section 147 of the Act.

10. Penalty.- ▲

Without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or any other law for the time being in force, any person who contravenes any of the provisions of these regulations or abets such contravention or fails to comply with any of the provision of these regulations with which it was his duty to comply, shall be liable to a penalty to an extent of the amount specified under clause (ii) of sub-section (2) of section 158 of the Act.

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

FORMS ▲

[3][Form PBE-III ▲

Postal Bill of Export - III

(see regulation 5(1)(i))

(For postal exports through E-Commerce)

(To be submitted electronically)

Bill of Export No. and date.	Foreign Post Office code.	Name of Exporter.	Address of Exporter.	IEC.	State Code.	GSTIN or as applicable.	AD code (If Applicable).	**Details of authorized agent.**	
								Customs Broker License No.	Name and address.

Details of parcel.														
Sl. No	**Consignee details.**		**Product details.**				**Details of Parcel.**			GSTIN of E-commerce operator.	**E-commerce particulars.**			
	Name and Address	Country of destination.	Description.	CTH.	**Quantity.**		Invoice No. and date.	**Weight.**			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

Assessable value under section 14 of the customs Act, 1962.				**Details of Tax Invoice or commercial invoice (whichever applicable).**				**Details of Duty/Tax.**									**Total.**	
FOB.	Currency.	Exchange rate.	Amount in INR.	H.S code.	**Invoice details.**		Value.	**Customs duties.**				**GST details.**					Duties.	Cess.
					Invoice no. and date.	Sl. No of item in invoice.		**Export duty.**		**Cess.**		**IGST (if applicable).**		**Compensation cess (If applicable).**		LUT/bond details (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	31	32	33	34

Additional details of parcel

[3]Forms PBE-III and PBE-IV substituted by Notification No. 07/2026-Customs (N.T.), dated 15.01.2026 [G.S.R. 37(E)] (Postal Export (Electronic Declaration and Processing) Amendment Regulations, 2026), Gazette of India, Extraordinary, Part II, Section 3(i), No. 37, dated 15.01.2026, regulation 2, with effect from 15.01.2026 (the date of publication in the Official Gazette), for the forms originally appended to the regulations, which are reproduced in the Annexure. The amending regulation reads: "for the existing forms, the following forms shall be substituted". Principal changes: (1) each form is now headed "Form PBE-III" or "Form PBE-IV" and refers to regulation 5(1)(i) or 5(1)(ii), in place of "(see regulation 4)" and "(see regulation 5)"; (2) "To be submitted in duplicate" is replaced by "To be submitted electronically"; (3) a new table "Additional details of parcel" is added for duty drawback and other export schemes (columns 35 to 44 in PBE-III; columns 31 to 40 in PBE-IV); (4) the three declarations are replaced by six, adding specific declarations for Drawback under section 75, RoDTEP, RoSCTL and the Foreign Exchange Management Act, 1999; (5) the exporter's signature is replaced by a statement that the data was submitted electronically, and the Let Export Order is system generated and needs no signature; (6) in PBE-IV a serial number column is added and the columns are renumbered 1 to 30; (7) the unit of quantity now includes "Pairs".

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

Invoice No.	Item Serial No. in invoice.	RITC 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

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

Form PBE -IV ▲

Postal Bill of Export – IV
(see regulation 5(1)(ii))
(For other postal exports)
(To be submitted electronically)

Bill of Export No. and date.	Foreign Post Office code.	Name of Exporter.	Address of Exporter.	IEC.	State Code.	GSTIN or as applicable.	AD code. (If Applicable)	**Details of authorised agent.**	
								Customs Broker License No.	Name and address.

Details of parcel.														
Sl No.	**Consignee details.**		**Product details.**				**Details of Parcel.**			Postal Tracking number.	**Assessable value under section 14 of the Customs Act, 1962.**			
	Name and Address.	Country of destination.	Description.	CTH.	**Quantity.**		Invoice No. and date.	**Weight**			FOB.	Currency.	Exchange Rate.	Amount in INR.
					Unit (pieces, liters, kgs., meters, Pair etc.).	Number.		Gross.	Net.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Details of Tax Invoice or commercial invoice(whichever applicable).				**Details of Duty/Tax.**										
H.S code.	**Invoice details**		Value.	**Customs duties.**				**GST details.**					**Total.**	
	Invoice no. and date.	Sl. No of item in invoice.		**Export duty.**		**Cess.**		**IGST (if applicable).**		**Compensation cess (If applicable).**		LUT/bond details (If applicable).	Duty.	Cess.
				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.	RITC 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]

ANNEXURE ▲

Forms PBE-III and PBE-IV as originally published (since substituted by Notification No. 07/2026-Customs (N.T.))

Postal Bill of Export - III (PBE-III) ▲

(see regulation 4)[4]

(For export of goods through E-Commerce)

(To be submitted in duplicate)

Bill of Export No. and date.	Foreign Post office code	Name of Exporter	Address of Exporter	IEC	State code	GSTIN or as applicable	AD code (if applicabl)	**Details of Authorised Agent**	
								Customs Broker License No.	Name and address

	Declarations	**Yes/No as applicable**
1.	We declare that we intend to claim rewards under export promotion Scheme (a) Drawback	
	(b) Any other Scheme	
2.	We declare that we intend to zero rate our exports under section 16 of IGST Act.	
3.	We declare that the goods are exempted under CGST/SGST/UTGST/IGST Acts.	

We hereby declare that the contents of this postal bill of export are true and correct in every respect.

(Signature of the Exporter/ Authorised agent)

Examination order and report

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

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

Assessable value under section 14 of the Customs Act				**Details of Tax invoice or commercial invoice (whichever applicable)**			**Details of duty/tax**		**Total**	
FOB	Currency			H.S code	**Invoice details**	value	**Customs duties**	**GST details**	Duties	Cess

[4]Editorial note: as originally published, Form PBE-III was headed "(see regulation 4)", although the forms are prescribed by regulation 5.

		Exchange rate	Amount in INR		invoice no. and date	Sl. No. of item in invoice		**Export duty**		**Cess**		**IGST (if applicable)**		**Compensation cess (if applicable)**		LUT/ bond details (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	31	32	33	34

Postal Bill of Export - IV (PBE-IV)[5] ▲

(see regulation 5)

(To be submitted in duplicate)

Bill of Export No. and date.	Foreign Post office code	Name of Exporter	Address of Exporter	IEC	State code	GSTIN or as applicable	AD code (if applicable)	Details of Authorised Agent	
								Customs Broker License No.	Name and address

	Declarations	Yes/No as applicable
1	We declare that we intend to claim rewards under export promotion Scheme (a) Drawback	
	(b) Any other Scheme	
2	We declare that we intend to zero rate our exports under section 16 of IGST Act.	
3	We declare that the goods are exempted under CGST/SGST/UTGST/IGST Acts.	

We hereby declare that the contents of this postal bill of export are true and correct in every respect.

(Signature of the Exporter/ Authorised agent)

Examination order and report

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

Details of parcel													
Consignee details		Product details				Details of Parcel			Postal tracking number	Assessable value under section 14 of the Customs Act			
Name and Address	Country of destination	Description	CTH	Quantity		Invoice no. and date	Weight			FOB	Currency	Exchange rate	Amount in INR
				Unit (pieces, liters, kgs., meters)	Number		Gross	Net					
1	2	3	4	5	6	7	8		10	11	12	13	14

Details of Tax invoice or commercial invoice (whichever applicable)				Details of duty/tax										
H.S code	Invoice details		value	Customs duties				GST details					Total	
	invoice no. and date	Sl. No. of item in invoice		Export duty		Cess		IGST (if applicable)		Compensation cess (if applicable)		LUT/ bond details (if applicable)	Duty	Cess
				Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount			
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29

Source: Notification No. 104/2022-Customs (N.T.), dated 09.12.2022 [G.S.R. 874(E)].

[5]Editorial note: as originally published, the "Net" weight column of Form PBE-IV carried no column number; the numbering ran 8 and then 10. Reproduced as printed.

DISCLAIMER

▲ INDEX

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- It is also clarified that AI tools have been used for preparing this document.

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