

F.No. 455/03/2020-Cus.V
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Room No. 227A, North Block, New Delhi.
Dated the 15th June 2023

To,

Pr. Chief Commissioners / Chief Commissioners (Customs or Central Tax & Customs)
Pr. Directors General / Directors General, all under CBIC
Pr. Commissioners / Commissioners of Customs
Pr. Additional Directors General / Additional Directors General, all under CBIC

Subject: Simplified regulatory framework for e-commerce exports of Jewellery through Courier mode – Reg.

Madam/Sir,

Reference is invited to Circular No. 09/2022-Customs dated 30.06.2022 which provides a simplified regulatory framework for e-commerce export of jewellery through courier mode.

2. Representations have been received in the Board requesting further simplification in the procedures in cases where an exporter does not opt to avail the facility of re-import of the exported jewellery.

3. The request has been examined. It has been decided that such exporters who do not wish to re-import as permitted *vide* Notification No. 57/2022-Cus (N.T.) and make a declaration to this effect in the Courier Shipping Bill (CSB-V) at the time of export, will not be required to upload the following documents on the ECCS system as prescribed under Para 3(I)(v) of Circular No. 09/2022-Customs:

- c) Photos of the export item (not exceeding 2MB);
- d) Photos of the product package/outer covering (not exceeding 2 MB); and
- e) Image of the product listing on the e-commerce platform.

The aforesaid Circular No. 09/2022-Customs dated 30.06.2022 has been amended accordingly.

3.1 Further, notification no. 43/2023-Customs (N.T.) dated 15.06.2023 has been issued for amending Form HA (CSB-V) to incorporate the aforesaid declaration by the exporter. Such a declaration will also relieve the exporter from filling out certain additional fields concerning item-level specifications of the jewellery in the Form HA. Necessary modification is being

made in the Express Cargo Clearance System (ECCS) for incorporating these changes in Form HA.

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

Yours faithfully



(Harish Kumar)

Under Secretary (Cus-V)

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