

22.12.2025

Sri Ajay Bhadoo, IAS  
Additional Secretary & Director General of Foreign Trade  
Directorate General of Foreign Trade  
Vanijya Bhavan  
New Delhi

**Sub: Public Notice No. 35/2025-26 dated 10.12.2025 – Request for rationalisation by combining Annexure-II and Annexure-III for deemed export claims**

Dear Sir,

On behalf of the Bulk Drug manufacturing industry, we place on record our sincere appreciation for the proactive steps taken by the DGFT in addressing and rectifying several long-pending procedural anomalies under Public Notice No. 18/2015-20 and Chapter 7 of the Foreign Trade Policy, through the above Public Notice.

We would like to bring the following practical issues in the checklist of documents under Public Notice No. 18/2015-20, while claiming deemed export benefits under Foreign Trade Policy, to your kind notice, which were missed to address in the above Public Notice.

**Para 23(3): Appendix 2U / e-BRC Requirement for Deemed Exports:**

Appendix 2U mandates details such as Shipping Bill, port of dispatch, and foreign exchange realisation. These parameters are relevant only to physical exports. Deemed exports are domestic supplies, paid in INR, and do not involve any shipping bills or foreign exchange and hence Appendix 2U is therefore inapplicable for deemed exports. We request you to exclude deemed exports from Appendix 2U/e-BRC requirement under para 23(3) explicitly.

**Para 23(7) & 23(8): Annexure II and Annexure III**

In cases where EOUs file deemed export drawback claims, suppliers are required to issue both Annexure II & III for the same supply. Suppliers frequently refuse to issue two separate declarations for one transaction, resulting in chronic delays and denial of legitimate claims.

To streamline procedures and avoid duplication, we suggest that the declaration/disclaimer portion contained in Annexure-III may be suitably incorporated into Annexure-II, thereby enabling submission of a single consolidated annexure signed by the supplier in cases where the recipient files the deemed export claim. In such cases, Annexure-III is to be required to be filed only where the supplier himself is the claimant of deemed export benefits. For ready reference, we enclose herewith the suggested Annexure II (combining the contents of Annexure II and III) for your perusal.

Since the above corrections / modifications help the industry in terms of avoiding duplication of documents and also facilitate faster verification by DGFT and GST authorities, we request you to kindly consider the above suggestions favourably.

With kind regards

M Roja Rani  
Executive Director



## Combined Annexure II & III

(Declaration / Certificate by Supplier for Deemed Export Benefits)\*\*

(Issued in terms of Chapter 7 of the Foreign Trade Policy and Handbook of Procedures)

To  
The Director General of Foreign Trade  
Government of India

### 1. Supplier Details

Name of Supplier : \_\_\_\_\_  
Address : \_\_\_\_\_  
IEC No. : \_\_\_\_\_  
GSTIN : \_\_\_\_\_

### 2. Recipient (Applicant) Details

Name of Recipient / Applicant : \_\_\_\_\_  
Address : \_\_\_\_\_  
IEC No. (if applicable) : \_\_\_\_\_

### 3. Details of Supplies (Deemed Exports)

Sl. No.	Invoice No.	Invoice Date	Description of Goods	Quantity	Value (In Rs.)

(Add rows as required)

### 4. Certification under Annexure-II (Supplier's Certificate)

We hereby certify that a) The above supplies have been made by us to the above recipient and qualify as Deemed Exports under the Foreign Trade Policy; b) No benefits under Advance Authorization, DFIA, EPCG, or any other duty exemption/remission scheme have been availed or shall be availed by us in respect of the above supplies; c) The details furnished above are true, correct, and complete to the best of our knowledge and belief; d) Our Jurisdictional GST / Central Excise Authority is as under:

Name & Designation of Jurisdictional Authority: \_\_\_\_\_  
Address of Division / Range: \_\_\_\_\_

## 5. Disclaimer / Declaration under Annexure-III

We further hereby declare and confirm that a) w have not claimed and shall not claim any deemed export benefits, including deemed export drawback or TED refund, in respect of the above supplies; b) We have no objection to the recipient / applicant claiming deemed export benefits under the Foreign Trade Policy for the above supplies; c) This declaration is irrevocable and issued specifically for the purpose of enabling the recipient to claim deemed export benefits before DGFT or any other competent authority.

## 6. Declaration

We declare that this **Combined Annexure-II & Annexure-III** contains all declarations, certifications, and disclaimers prescribed under the Handbook of Procedures and is issued in lieu of separate Annexure-II and Annexure-III, without omission of any mandatory requirement.

Date: \_\_\_\_\_

Place: \_\_\_\_\_

For M/s \_\_\_\_\_

(Name of Supplier)

Authorized Signatory

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Signature & Seal

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