

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

External

Inbox

ED

ED BDMAI

From: Policy 6/DGFT <pc6-dgft@gov.in>

Sent: 02 January 2026 12:26 PM

To: ed <ed@bdmai.org>

Cc: abmenon <abmenon@nic.in>; Kaladi Hrushikesh Reddy <kh.reddy@gov.in>; Sumit Verma <sumit.verma@nic.in>; HARISH JOSHI <hc.joshi@nic.in>

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

Sir,

With reference to your email on the above mentioned subject it is hereby clarified that:

- a. for deemed exports, the Invoice details should be mentioned in place of Shipping Bills in the Bank Certificate for Realization of Proceeds. Payment of such supplies received in Indian Rupees or free foreign exchange as per para 7.01(i) of FTP should be mentioned as is in the Bank Certificate for realization.
- b. in case of recipient claims benefits, Annexure II and Annexure III can be combined in a single letter head by the supplier with all relevant declarations/conditions as specified in respective Annexure.

Regards,
Policy Division-6
DGFT- Headquarters
Ministry of Commerce and Industry
Vanijya Bhawan
New Delhi-110001

===== Forwarded message =====

From: ED BDMAI <ed@bded@bdmai.orgmai.org>

To: "DGFT" <dgft@nic.in>

Cc: "Sanyasi Rao" <info@bdmai.org>

Date: Mon, 22 Dec 2025 13:11:20 +0530

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

===== Forwarded message =====

BULK DRUG MANUFACTURERS ASSOCIATION OF INDIA

C-25, Industrial Estate, Sanath Nagar, Hyderabad 500 018

www.bdmai.org; info@bdmai.org; ed@bdmai.org

BDMAI/REP/DGFT

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 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