

15<sup>th</sup> May 2026

Shri Lav Agarwal  
Director General of Foreign Trade  
Udyog Bhawan  
New Delhi

Dear Sir,

**Sub: Request for Rectification of Residual Anomalies in Public Notice No. 35/2025–26 dated 10.12.2025 relating to Deemed Export Documentation Requirements under Chapter 7 of FTP.**

In continuation of our earlier representation dated 22.12.2025 on the above subject, we once again place on record our sincere gratitude and appreciation for the proactive measures taken by your good office through issuance of Public Notice No. 35/2025–26 dated 10.12.2025.

However, we humbly submit that a few residual anomalies still continue in the “Checklist of Documents to be attached duly scanned or submitted in physical form” prescribed under Chapter 7 of FTP. Owing to these continuing ambiguities, some of our member companies are repeatedly receiving deficiency letters and procedural objections.

For your ready reference, we once again humbly submit the concerns of the industry below:

**1. Point 23(1)(a) – In Case of Supply of Excisable Goods Existing Provision**

“Copy of invoices or a statement of invoices duly signed by the jurisdictional Excise/GST Authorities confirming duty payment, attested by Excise/GST Authorities as per CBEC Circular No. 15/2008-Cus dated 26.09.2008.”

**Industry Concern:** At present, practically only Petrol and Diesel continue as excisable goods. Diesel supplied to EOUs is generally procured through Public Sector and Private Sector Oil Company depots and not directly from refineries. The excise duty component is already reflected in Annexure-IV issued by the Oil Depots at the time of clearance from refineries.

Further, CBEC Circular No. 15/2008-Cus dated 26.09.2008 was issued during the pre-GST Central Excise regime. Post implementation of GST, Central Excise authorities no longer undertake invoice authentication functions for such supplies, thereby rendering the existing requirement practically difficult to implement. As a result, member units are facing procedural hardship and avoidable deficiency letters despite furnishing all relevant documentary evidence regarding duty payment.

**Request:** We therefore humbly request that the existing provision may kindly be amended suitably so that: “Copies of invoices or a statement of invoices duly signed by the supplying unit and attested by GST-authorized Oil Companies / Jurisdictional GST Authorities” may be accepted for the purpose of processing deemed export claims. Such an amendment would align the procedure with present GST realities and greatly facilitate smooth processing of claims.

**2. Point 23(1)(b) – In Case of Supply of Non-Excisable Goods Existing Provision**

“Copies of system-generated GST e-invoices and corresponding e-way bills. However, where system-generated e-invoices and corresponding e-way bills cannot be provided for reasons to be stated...”

**Industry Concern:** Under the GST framework, e-invoices and e-way bills are system-generated statutory records ordinarily available on the GST portal and retrievable electronically. While the present wording correctly establishes digital compliance as the standard norm, the phrase “for reasons to be stated” is creating uncertainty and divergent interpretation at the field-office level and deficiency letters are being issued even in genuine cases causing procedural uncertainties.

Also, Form-A issued by EOUs to suppliers is essentially a GST-related procedural document for GST/IGST purposes and is not a document specifically prescribed under FTP. Therefore, insistence on Form-A under FTP documentation requirements may lead to overlap and duplication between GST and FTP compliance frameworks.

**Request: We** that the clause may kindly be amended as “In case of supply of non-excisable goods, copies of system-generated GST e-invoices and corresponding e-way bills shall ordinarily be furnished. However, in cases of deemed export supplies to EOU/STP/EHTP/BTP units, certified copies of invoices or a statement of invoices duly certified by the recipient unit shall also be accepted as valid proof of supply.”

### **3. Point 23(3) – Proof of Payment through e-BRC / Bank Realisation Certificate as per Appendix 2U Industry Concern**

Applicants are presently required to submit e-BRC or Bank Realisation Certificate as per Appendix 2U as proof of payment. However, Appendix 2U requires particulars such as Shipping Bill Number and Date; Port of Dispatch; Foreign Exchange Realisation; and Currency of Realisation. These particulars are relevant only in case of physical exports involving foreign remittance.

In case of deemed exports, transactions are domestic supplies settled in Indian Rupees and therefore Shipping Bill details, port particulars, and foreign exchange realisation details are not applicable.

Although applicants are submitting Appendix 2U by mentioning “Not Applicable” against such fields, the same is not being accepted in certain cases at the ground level, leading to repeated deficiency letters and procedural delays.

**Request We** request that a suitable amendment or clarification may kindly be issued providing that: “For deemed export supplies, proof of payment through normal banking channels, GST-compliant tax invoices, ledger confirmation, or CA-certified payment confirmation shall be accepted as sufficient proof of payment in lieu of e-BRC/Appendix 2U requirements.”

As the above issues are essentially procedural in nature, suitable clarification by DGFT would greatly help the exporting community, particularly EOUs and deemed export suppliers who are contributing significantly to India’s exports and manufacturing sector.

Thanking you and looking forward to your kind consideration.

Yours sincerely,

  
M Roja Rani  
Executive Director

