

**Notice calling for suggestions, views, comments, feedback etc. from stakeholders on the following drafts for implementation of a simplified regulatory framework to facilitate export of Jewellery through e-commerce in Courier Mode –**

- a) Draft Circular on Standard operating procedure to facilitate e-commerce jewellery exports in Courier Mode (page 2-7)*
- b) Draft Notification for Amendment to Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 and related forms (page 8-18)*
- c) Draft Notification prescribing conditions for reimport of returned jewellery (page- 19 to 21)*

Views and comments are invited on the Draft Circular for the Standard Operating Procedure to be followed for facilitating jewellery exports through Courier and corresponding draft notifications for necessary amendment to Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 as well as for prescribing conditions for reimport of such returned jewellery.

It is requested to kindly provide suggestions, comments, inputs, feedback on the draft circular and notifications latest by 14<sup>th</sup> June 2022 at the email id [uscus5-cbec@gov.in](mailto:uscus5-cbec@gov.in) and [diricd-cbec@nic.in](mailto:diricd-cbec@nic.in).

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

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Room No. 49, North Block, New Delhi.  
Dated the June 2022

To,

All Principal Chief Commissioners/Chief Commissioners of Customs  
All Principal Directors General/Directors General of Customs  
All Principal Commissioners/Commissioners of Customs

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

Madam/Sir,

The Hon'ble Finance Minister in the Budget Speech of year 2022 announced the implementation of a simplified regulatory framework to facilitate export of Jewellery through e-commerce. Subsequently stakeholder consultations, including those with the Express Industry Council Of India (EICI), Gems and Jewellery Export Promotion Council (GJEPC), e-commerce operators, members of the trade, officers working in the Directorate General Of Export Promotion, Directorate General of Systems and Customs field formations, have been made.

2. The feedback received through the aforesaid consultations showed that a simplified regulatory framework is required for e-commerce exports of Jewellery through courier mode. This can be implemented through a standard operating procedure (SOP) for bringing uniformity and certainty on the process and steps to be followed to facilitate such exports via International Courier Terminals (ICTs). The SOP also explains the reimport process for returns of Jewellery for accommodating the e-commerce business needs for which the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 (henceforth called the Courier Regulations) have been suitably amended *vide* Notification No ..... dated .....

Accordingly, an SOP in the following paras has been formulated. This SOP is applicable on e-commerce export of Jewellery made of precious metals (whether or not studded or set with precious or semi-precious stones) falling under CTH 7113 (excluding parts of Jewellery falling

under CTSH 71131190 and 71131960) and Imitation Jewellery falling under CTH 7117 of the First Schedule to the Customs Tariff Act, 1975. In the initial phase, the SOP will be implemented on ECCS at ICT Mumbai, ICT Delhi and ICT Jaipur.

3. The SOP is as follows -

**I. Electronic Declaration on ECCS and Uploading of documents:**

- (i) The authorized courier shall electronically file the Courier Shipping Bill (CSB.V) on behalf of the exporter on the Express Cargo Clearance System (ECCS). The seller registered on the e-commerce platform shall be the exporter and the buyer on the e-commerce platform shall be the consignee declared in the Courier Shipping Bill (CSB.V).
- (ii) The complete payment for such e-commerce export shall be received in advance through electronic payment and a unique Payment ID electronically generated for the same.
- (iii) To facilitate these e-commerce related exports, certain fields have been added in the CSB.V as markers such as website name/URL of the e-commerce operator, payment transaction ID, e-commerce Order No. and date and Jewellery item specifications (for example - stock keeping unit no. (SKU No.), precious metal content or purity and relevant specifications for studded stones i.e. dimensions, quantity, origin, cut, clarity, colour, carat for diamonds and for other precious and semi-precious stones, name/category of stones i.e. natural or synthetic etc.).
- (iv) CSB.V shall have a field in which GSTIN of the seller-cum-exporter will be captured. The format of CSB.V is being amended for these purposes (notification no..../...).
- (v) ECCS already provides facility of document upload. For uniformity and to facilitate processing for the purposes of export, a prompt is created on ECCS for the exporter to upload the following supporting documents while filing CSB.V -
  - a) Invoice containing product description and SKU No.;
  - b) Packing list;
  - c) Photos of the export item (not exceeding 2MB);
  - d) Photos of the product package/outer covering (not exceeding 2 MB);
  - e) Image of the product listing on the e-commerce platform; and
  - f) Image from the Online Payment Gateway Service Providers site (OPGSP) or e-commerce website evidencing payment confirmation.

The documents at s. no. (c), (d) and (e) above are parameters related with the identification of such exports. The said documents, i.e. photo/image would aid in identifying the goods.

(vi) A provision is being made for also uploading other documents for identification and valuation of the Jewellery item such as corresponding certification, for example – Hallmark (recognized by Bureau of Indian Standards) etc. Use of this by the exporter is to support the process of Customs clearance.

## **II. Producing the goods at the ICT for exports:**

(i) The authorised courier shall produce the export goods to the proper officer of Customs as required under Regulation 6 of the Courier Regulations.

(ii) Prior to (i) above, on conclusion of an e-commerce sale, the exporter will hand over the export goods to the authorised courier for export through an ICT. The exporter's declaration regarding the contents of each package along with the value thereof shall be borne on the export packages, as required under Regulation 4(2) of the Courier Regulations.

## **III. Customs Assessment and Examination:**

(i) Assessment and examination will be risk based as processed by the Risk Management System (RMS). However, specific intelligence-based interdictions may be carried out by the Customs.

(ii) In the course of such assessment/examination/interdiction, the Jewellery under export/package shall also be subjected to X-ray scanning. Notwithstanding this, the goods shall be subjected X-ray scanning at the ICT prior to export.

(iii) Examination of the goods/package under export shall be conducted by Customs, under CCTV and preferably in a designated secure area. The packages opened shall be securely sealed by the Customs officer. A self-adhesive sticker, '*Opened and sealed by Indian Customs*', shall be pasted on the package. The Customs officer conducting such examination will record the examination report on ECCS.

## **IV. Final Clearance for export:**

(i) Let Export Order (LEO) will be granted after completion of the Customs/regulatory requirements.

## **V. Procedure for reimport of returned Jewellery items:**

(i) Reimports of Jewellery exported through courier mode on ECCS via an e-commerce platform and returned via the same platform, on ECCS, is being enabled in certain situations subject to necessary conditions or restrictions -

- (a) the importer filing the Courier Bill of Entry for reimport is the same Importer-Exporter Code (IEC) holder who had filed the corresponding Courier Shipping Bill (CSB.V) for export for that Jewellery item;
- (b) return e-commerce transaction for the Jewellery item is initiated by the same consignee to whom the said Jewellery was exported under the corresponding Courier Shipping Bill (CSB.V) and on the same e-commerce platform;
- (c) reason for such return is limited to the Jewellery item being physically damaged or defective on receipt by the consignee and image confirming the return on the e-commerce platform is uploaded on ECCS while filing Courier Bill of Entry for such reimport;
- (d) the importer provides the reason of reimport, as given in para (c) above, in the Courier Bill of Entry and the returned Jewellery item is reimported along with the original packing;
- (e) exporter, who is reimporting, continues to have a valid IEC and Registration-cum-Membership Certificate (issued by the Gems and Jewellery Export Promotion Council);
- (f) FOB value of the Jewellery item under reimport was not more than Rs. 25,000 when exported;
- (g) the Courier Bill of Entry for such reimport is filed no later than 15 days from the date of corresponding Let Export Order (LEO) of the Courier Shipping Bill for export;
- (h) the corresponding export stands reconciled by proper filing of Export General Manifest (EGM);
- (i) each Courier Bill of Entry filed for such reimport corresponds to a single Courier Shipping Bill number (CSB.V) filed for export;
- (j) the Jewellery item under reimport conforms and correlates to the description filed and other specifications given in the corresponding Courier Shipping Bill (CSB.V);
- (k) total CIF value of such reimports for an IEC holder in a financial year does not exceed 2% of the total FOB value (in INR) of Jewellery classified under CTH 7113 (excluding CTSH 71131190 and CTSH 71131960) and Imitation Jewellery classified under 7117, of the First Schedule of the Customs Tariff Act, exported by that IEC holder in the previous financial year under the courier mode on ECCS or Rupees 1 Lakh, whichever is greater;
- (l) total number of Courier Bills of Entry filed for such reimports on account of returns, in a financial year, does not exceed 5% of the total number of Courier Shipping Bills (CSB.V) filed by that IEC holder in the previous financial year under Courier mode on ECCS for Jewellery classified under CTH 7113 (excluding CTSH 71131190 and CTSH 71131960) and Imitation Jewellery classified under CTH 7117, of the First Schedule of the Customs Tariff Act or ten, whichever is greater;

(m) notwithstanding paras (k) and (l) above, for the financial year 2022-2023, the total CIF value of such reimport for any IEC holder shall not exceed Rs.50,000 and the total number of Courier Bills of Entry of such reimport shall not exceed five;

(n) any tax benefit arisen at the time of corresponding export is neutralised; and

(o) identity of the Jewellery under reimport is established to be the same as the one exported and it has not been altered or enhanced.

(ii) The monitoring of such reimports of returns including the extent of the value limit, the number of such Courier Bills of Entry for reimport of returns filed and adherence to prescribed timelines, IEC holder wise will be done by the field formations as per CCR instructions and reports that will be made available in ECCS.

(iii) For ease of matching the returned Jewellery item with the exported Jewellery, suitable changes have been made in the ECCS. The form of Courier Bill of Entry has been enabled to capture the details of the corresponding Courier Shipping Bill of export. Further, ECCS will prompt the importer to upload image of 'return confirmation page' of the e-commerce platform, which can be compared with the image of 'product listing page' of the same platform uploaded while filing the Courier Shipping Bill. These details and matching will facilitate the identification process.

(iv) Such reimports of returns will undergo 100% examination. Amongst other necessary checks, details mentioned in the corresponding Courier Shipping Bill and supporting documents uploaded on ECCS at the time of export will be matched.

(v) Duty exemption may be claimed on reimport of return in accordance with corresponding exemption notification, e.g. Notification No. 45/2017-Customs.

(vi) Suitable amendments have been made to the Courier Regulations (notification no...dated...) to enable such reimports. Conditions and restrictions accompanying returns have also been notified (notification no...dated...).

## **VI. Provision of infrastructure at an ICT for secure handling and movement of Jewellery consignments:**

In terms of the Handling of Cargo in Customs Area Regulations, 2009, including its sub-regulations 5(1)(i)(o), 5(1)(ii), 6(1)(d) and 6(1)(e), to facilitate, the Custodian shall provide the following infrastructure at the ICT to ensure secure handling, movement and storage of Jewellery exports and reimports:

(a) Strong room for safe keeping and separately earmarked secure area for examination;

(b) Appropriate equipment such as carat meter, lenses, weighing scale, microscope, bulbs and other such equipment as maybe required for aiding the examination and assessment; and

(c) CCTV cameras covering the secure areas, strong rooms and other areas utilised for the movement and handling of the Jewellery consignments.

## **VII. Provision of enabling environment by Customs Field Formations:**

While the field formations shall ensure appropriate compliance with the extant law, regulations, circulars and instructions, it should be done keeping in view their role as facilitators in the export process. Wherever necessary, suitable empaneling of expert valuers should be made. Necessary training, when required, should be arranged to be imparted to the Customs officers and their adequate deployment ensured. Issues arising in the implementation are to be addressed expeditiously by the Commissioner of Customs. The further Standing Orders and Public Notices by field formations should provide an effective enabling environment at the respective locations for such exports. Chief Commissioner are requested to closely oversee and ensure smooth implementation.

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Deputy Secretary to the Government of India

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

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[Draft] Notification No. /2022-Customs (N.T.)

New Delhi, the June 2022

G.S.R.... (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 to amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

**1. Short title and commencement.** - (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2022.

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

**2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010,-**

(1) after clause (a) of sub-regulation (2) of regulation 2, the following proviso shall be inserted, namely: -

“Provided that these regulations shall apply to reimport of, -

- (i) jewellery made of precious metals, whether or not studded or set with precious and semi-precious stones, and
- (ii) imitation jewellery



sold on and exported by an exporter through the courier mode via an e-commerce platform and returned via the same platform, through the same mode, in the manner, to the extent and subject to conditions and restrictions, as the Board may prescribe in a notification.”

(2) after clause (d) of sub-regulation (1) of regulation 3, the following clause shall be inserted, namely: -

“(da) “e-commerce” means buying and selling of goods through the internet on an e-commerce platform, the payment for which shall be done through international credit or debit cards and as specified by the Reserve Bank of India from time to time;”

(3) In “Form HA” after table B following shall be inserted, namely: -

“B.1

<i>If answer to column 12 in Table B is yes</i>				
(i) URL (Name of the Website)	(ii) Name of E-commerce Operator	(iii) Payment transaction ID	(x) Order No.	(xi) Order Date”

(4) In “Form HA” after table C following shall be inserted, namely: -

“ D

(A)	(B)		
Whether export consignment contains jewellery falling under CTH 7117 or 7113 (Yes/ No)	If yes, Item-wise specification corresponding to Column (1):		
(1)	(B.1) General Specifications		
	(i) Item S.No. (as per Table B Column 9)	(ii) SKU No.	(iii) Type of Jewellery (a) Gold (b) Silver (c)Artificial Jewellery (d) Any other precious metal

If, (B.1)(iii)(a)														
(B.1)(iii)(a.1)	(B.1)(iii)(a.2)	(B.1)(iii)(a.3)	(B.1)(iii)(a.4)	(B.1)(iii)(a.5)	(B.1)(iii)(a.6)	(B.1)(iii)(a.6.1)	(B.1)(iii)(a.7.1) If diamond					(B.1)(iii)(a.7.2) If other precious or semiprecious stone		
							(B.1)(iii)(a.7.1)(a)	(B.1)(iii)(a.7.1)(b)	(B.1)(iii)(a.7.1)(c)	(B.1)(iii)(a.7.1)(d)	(B.1)(iii)(a.7.1)(e)	(B.1)(iii)(a.7.2)(a)	(B.1)(iii)(a.7.2)(b)	(B.1)(iii)(a.7.2)(c)
Purity(Carat)	Hallmark certificate	Gross Wt. (in gm)	Net Wt. (in gm)	Dimensions (as applicable)	Whether studded or set precious /semi-precious stones	If yes, (a) Diamond or (b) other	Clarity	Color	Carat	No. of Stones	Name of the stone	Whether Natural or Synthetic	Country of origin	
[from drop down (i)les	(Upload if any)	[Free text]	[Free text]	(a) Ht. (in mm) (b) Circumference (in mm)	(Yes/No)	(b) other	[from drop down marquise,	[from drop down D, E, F, G, H, I,	[Free text]	[Free text]	[Free text]	[drop down]	[Free text]	

s than 6( free text)( ii) 6- 24]			(c) Other [Free text]	preci ous or semi- preci ous stone  [drop down]	princes s, pear, oval, heart, emeral d, any other (free text)]	J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, any other (free text)]	VS2,SI1,SI 2,I1,I2,I3, any other (free text)]					
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<i>(B.1) (iii)(a.7.2)(b) If Natural</i>				<i>(B.1) (iii)(a.7.2)(b) if Synthetic</i>			
<i>(B.1)(iii)(a.7.2)(b)(i)</i>	<i>(B.1)(iii)(a.7.2)(b)(ii)</i>	<i>(B.1)(iii)(a.7.2)(b)(iii)</i>	<i>(B.1)(iii)(a.7.2)(b)(iv)</i>	<i>(B.1)(iii)(a.7.2)(b)(i)</i>	<i>(B.1)(iii)(a.7.2)(b)(ii)</i>	<i>(B.1)(iii)(a.7.2)(b)(iii)</i>	<i>(B.1)(iii)(a.7.2)(b)(iv)</i>
Cut	Color	Clarity	No. of Stones	Cut	Color	Clarity	No. of Stones
[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]

<i>If, (B.1)(iii)(b)</i>													
<i>(B.1)(iii)(b.1)</i>	<i>(B.1)(iii)(b.2)</i>	<i>(B.1)(iii)(b.3)</i>	<i>(B.1)(iii)(b.4)</i>	<i>(B.1)(iii)(b.5)</i>	<i>(B.1)(iii)(b.6)</i>	<i>(B.1)(iii)(b.6.1) If diamond</i>					<i>(B.1)(iii)(b.6.2) If other precious or semiprecious stone</i>		
Percenta ge of Silver content	Gross Wt. (in gm)	Net Wt. (in gm)	<i>Dimensions</i> (as applicable)	Whether studded or set with precious /semi- precious	If yes, (a) Diam ond or	<i>(B.1)(iii)(b.6.1)(a)</i>	<i>(B.1)(iii)(b.6.1)(b)</i>	<i>(B.1)(iii)(b.6.1)(c)</i>	<i>(B.1)(iii)(b.6.1)(d)</i>	<i>(B.1)(iii)(b.6.1)(e)</i>	<i>(B.1)(iii)(b.6.2)(a)</i>	<i>(B.1)(iii)(b.6.2)(b)</i>	<i>(B.1)(iii)(b.6.2)(c)</i>
[Free Text]	[Free text]	[Free text]	(a) Ht. (in mm)  (b) Circumf erence (in mm)			Cut	Color	Clarity	Carat	No. of Stone s	Name of the stone	Whether Natural or Synthetic	Country of Origin
						[from drop down marqui	[from drop down D, E, F,	[from drop down	[Free text]	[Free text]	[Free text]	[drop down]	[Free text]

			(c) Other [Free text]	stones (Yes/No)	(b) other precious or semi-precious stone [drop down]	se, princess, pearls, oval, heart, emerald, any other (free text)]	G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, any other (free text)]	F,IF,VV S1, VVS2, VS1, VS2, SI1, SI2, I1, I2, I3, any other (free text)]					
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<i>(B.1) (iii)(b.6.2)(b) If Natural</i>				<i>(B.1) (iii)(b.6.2)(b) if Synthetic</i>			
<i>(B.1)(iii)(b.6.2)(b)(i)</i>	<i>(B.1)(iii)(b.6.2)(b)(ii)</i>	<i>(B.1)(iii)(b.6.2)(b)(iii)</i>	<i>(B.1)(iii)(b.6.2)(b)(iv)</i>	<i>(B.1)(iii)(b.6.2)(b)(i)</i>	<i>(B.1)(iii)(b.6.2)(b)(ii)</i>	<i>(B.1)(iii)(b.6.2)(b)(iii)</i>	<i>(B.1)(iii)(b.6.2)(b)(iv)</i>
Cut	Color	Clarity	No. of Stones	Cut	Color	Clarity	No. of Stones
[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]

<i>If, (B.1)(iii)(d)</i>														
<i>(B.1)(iii)(d.1)</i>	<i>(B.1)(iii)(d.2)</i>	<i>(B.1)(iii)(d.3)</i>	<i>(B.1)(iii)(d.4)</i>	<i>(B.1)(iii)(d.5)</i>	<i>(B.1)(iii)(d.6)</i>	<i>(B.1)(iii)(d.6.1)</i>	<i>(B.1)(iii)(d.6.1) If diamond</i>					<i>(B.1)(iii)(d.6.2) If other precious or semiprecious stone</i>		
Purity	Name of Certificate (if any)	Gross Wt. (in gm)	Net Wt. (in gm)	Dimensions (as applicable)	Whether studded or set with precious/semi-precious stones	If yes, (a) Diamond or (b) other	<i>(B.1)(iii)(d.6.1)(a)</i>	<i>(B.1)(iii)(d.6.1)(b)</i>	<i>(B.1)(iii)(d.6.1)(c)</i>	<i>(B.1)(iii)(d.6.1)(d)</i>	<i>(B.1)(iii)(d.6.1)(e)</i>	<i>(B.1)(iii)(d.6.2)(a)</i>	<i>(B.1)(iii)(d.6.2)(b)</i>	<i>(B.1)(iii)(d.6.2)(c)</i>
[Free text]	[Free text]	[Free text]	[Free text]	(a) Ht. (in mm) (b) Circumference (in mm)	(Yes/No)	(b) other	Cut	Color	Clarity	Carat	No. of Stones	Name of the stone	Whether Natural or Synthetic	Country of Origin
							[from drop down]	[from drop down]	[from drop down]	[Free text]	[Free text]	[Free text]	[drop down]	[Free text]
							marquise, princess	D, E, F, G, H, I, J, K, L,	F,IF,VV S1,					

			(c) Other [free text]		precious or semi-precious stone [drop down]	s, pear, oval, heart, emerald, any other (free text)]	M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, any other (free text)]	VVS2,V S1,VS2, S11,S12, I1,I2,I3, any other (free text)]						
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<i>(B.1) (iii)(d.6)(b) If Natural</i>				<i>(B.1) (iii)(d.6.2)(b) if Synthetic</i>			
<i>(B.1)(iii)(d.6.2)(b)(i)</i>	<i>(B.1)(iii)(d.6.2)(b)(ii)</i>	<i>(B.1)(iii)(d.6.2)(b)(iii)</i>	<i>(B.1)(iii)(d.6.2)(b)(iv)</i>	<i>(B.1)(iii)(d.6.2)(b)(i)</i>	<i>(B.1)(iii)(d.6.2)(b)(ii)</i>	<i>(B.1)(iii)(d.6.2)(b)(iii)</i>	<i>(B.1)(iii)(d.6.2)(b)(iv)</i>
Cut	Color	Clarity	No. of Stones	Cut	Color	Clarity	No. of Stones
[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]

(5) In “Form D” after details for (XXVII) following shall be inserted, namely: -

“(XXVIII)

(A)	(B)
Whether it is a E-Commerce reimport consignment containing jewellery falling under CTH 7117 or 7113 (Yes/No)	If yes, Item-wise specification corresponding to Column (1):

(1)	<i>(B.1) General Specifications</i>		
	(2)		
	(i) Item S.No. [from S.No.19]	(ii) SKU No.	(iii) Type of jewellery (a) Gold (b) Silver (c)Artificial Jewellery (d) Any other precious metal

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<i>If, (B.1)(iii)(a)</i>														
<i>(B.1)(iii)(a.1)</i>	<i>(B.1)(iii)(a.2)</i>	<i>(B.1)(iii)(a.3)</i>	<i>(B.1)(iii)(a.4)</i>	<i>(B.1)(iii)(a.5)</i>	<i>(B.1)(iii)(a.6)</i>	<i>(B.1)(iii)(a.6.1)</i>	<i>(B.1)(iii)(a.6.1) If diamond</i>					<i>(B.1)(iii)(a.6.2) If other precious or semiprecious stone</i>		
							<i>(B.1)(iii)(a.6.1(a))</i>	<i>(B.1)(ii)(a.6.1(b))</i>	<i>(B.1)(iii)(a.6.1(c))</i>	<i>(B.1)(iii)(a.6.1(d))</i>	<i>(B.1)(iii)(a.6.1(e))</i>	<i>(B.1)(iii)(a.6.2(a))</i>	<i>(B.1)(iii)(a.6.2(b))</i>	<i>(B.1)(iii)(a.6.2(c))</i>
Purity(Karat)	Hallmark certificate (if any)	Gross Wt. (in gm)	Net Wt. (in gm)	<i>Dimensions</i> (as applicable) (a) Ht. (in mm) (b) Circumference (in mm) (c) Other [Free text]	Whether studded or set in precious /semi-precious stones <i>(Yes/No)</i>	If yes, (a) Diamond or (b) other precious or semi-precious stone [drop down]	Cut [from drop down marquise, princess, pear, oval, heart, emerald, any other (free text)]	Color [from drop down D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, any other (free text)]	Clarity [from drop down F,IF,VVS1, VVS2,V S1,VS2, S11,S12,I 1,I2,I3, any other (free text)]	Carat [Free text]	No. of Stones [Free text]	Name of the stone [Free text]	Whether Natural or Synthetic [drop down]	Country Of Origin [Free text]
[from drop down (i)less than 6(free text)]	(Upload if any)	[Free text]	[Free text]											

<i>(B.1)(iii)(a.6.2(b) If Natural</i>				<i>(B.1)(iii)(a.6.2(b) if Synthetic</i>			
<i>(B.1)(iii)(a.6.2(b)(i))</i>	<i>(B.1)(iii)(a.6.2(b)(ii))</i>	<i>(B.1)(iii)(a.6.2(b)(iii))</i>	<i>(B.1)(iii)(a.6.2(b)(iv))</i>	<i>(B.1)(iii)(a.6.2(b)(i))</i>	<i>(B.1)(iii)(a.6.2(b)(ii))</i>	<i>(B.1)(iii)(a.6.2(b)(iii))</i>	<i>(B.1)(iii)(a.6.2(b)(iv))</i>
Cut	Color	Clarity	<i>No. of Stones</i>	Cut	Color	Clarity	<i>No. of Stones</i>
[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]	[Free text]

<i>If, (B.1)(iii)(b)</i>													
<i>(B.1)(iii)(b.1)</i>	<i>(B.1)(iii)(b.2)</i>	<i>(B.1)(iii)(b.3)</i>	<i>(B.1)(iii)(b.4)</i>	<i>(B.1)(iii)(b.5)</i>	<i>(B.1)(iii)(b.5)</i>	<i>(B.1)(iii)(b.5.1) If diamond</i>					<i>(B.1)(iii)(b.5.2) If other precious or semiprecious stone</i>		
						<i>(B.1)(iii)(b.5.1)(a)</i>	<i>(B.1)(iii)(b.5.1)(b)</i>	<i>(B.1)(iii)(b.5.1)(c)</i>	<i>(B.1)(iii)(b.5.1)(d)</i>	<i>(B.1)(iii)(b.5.1)(e)</i>	<i>(B.1)(iii)(b.5.2)(a)</i>	<i>(B.1)(iii)(b.5.2)(b)</i>	<i>(B.1)(iii)(b.5.2)(c)</i>
Percentage of Silver content	Gross Wt. (in gm)	Net Wt. (in gm)	Dimensions (as applicable)	Whether studded or set in precious /semi-precious stones	If yes, (a) Diam or (b) other precious or semi-precious stone	Cut	Color	Clarity	Carat	No. of Stones	Name of the stone	Whether Natural or Synthetic	Country of Origin
[Free Text]	[free text]	[free text]	(a) Ht. (in mm) (b) Circumference (in mm) (c) Other	(Yes/No)	[drop down]	[from drop down marquise, princess, pear, oval, heart, emerald, any other (free text)]	[from drop down D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, any other (free text)]	[from drop down F,IF,VVS1, VVS2,VS1, VS2,SI1,SI2, I1,I2,I3, any other (free text)]	[free text]	[free text]	[free text]	[drop down]	[free text]

<i>(B.1)(iii)(b.5.2)(b) If Natural</i>				<i>(B.1)(iii)(b.5.2)(b) if Synthetic</i>			
<i>(B.1)(iii)(b.5.2)(b)(i)</i>	<i>(B.1)(iii)(b.5.2)(b)(ii)</i>	<i>(B.1)(iii)(b.5.2)(b)(iii)</i>	<i>(B.1)(iii)(b.5.2)(b)(iv)</i>	<i>(B.1)(iii)(b.5.2)(b)(i)</i>	<i>(B.1)(iii)(b.5.2)(b)(ii)</i>	<i>(B.1)(iii)(b.5.2)(b)(iii)</i>	<i>(B.1)(iii)(b.5.2)(b)(iv)</i>
Cut	Color	Clarity	No. of Stones	Cut	Color	Clarity	No. of Stones
[free text]	[free text]	[free text]	[free text]	[free text]	[free text]	[free text]	[free text]



**If, (B.1)(iii)(d)**

(B.1)(ii)(d.1)	(B.1)(ii)(d.2)	(B.1)(iii)(d.3)	(B.1)(iii)(d.4)	(B.1)(iii)(d.5) <i>Dimensions (as applicable)</i>	(B.1)(iii)(d.6)  Whether studded or set in precious /semi-precious stones  (Yes/No)	(B.1)(iii)(d.6.1)  If yes, (a) Diamond or  (b) other precious or semi-precious stone  [drop down]	(B.1)(iii)(d.6.1) If diamond					(B.1)(iii)(d.6.2) If other precious or semiprecious stone		
							(B.1)(ii)(d.6.1)(a)  Cut	(B.1)(ii)(d.6.1)(b)  Color	(B.1)(iii)(d.6.1)(c)  Clarity	(B.1)(iii)(d.6.1)(d)  Carat	(B.1)(iii)(d.6.1)(e)  No. of Stones	(B.1)(iii)(d.6.2)(a)  Name of the stone	(B.1)(iii)(d.6.2)(b)  Whether Natural or Synthetic	(B.1)(iii)(d.6.2)(c)  Country of Origin
[free text]	[upload]	[free text]	[free text]	(a) Ht. (in mm)  (b) Circumference (in mm)  (c) Other  [free text]			[from drop down marquise, princess, pear, oval, heart, emerald, any other (free text)]	[from drop down D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, any other (free text)]	[from drop down F,IF,VVS1, VVS2,VS1,VS2, SI1,SI2,I1,I2,I3, any other (free text)]	[free text]	[free text]	[free text]	[drop down]	[free text]

(B.1)(iii)(d.6.2)(b) If Natural				(B.1)(iii)(d.6.2)(b) if Synthetic			
(B.1)(iii)(d.6.2)(b)(i)	(B.1)(iii)(d.6.2)(b)(ii)	(B.1)(iii)(d.6.2)(b)(iii)	(B.1)(iii)(d.6.2)(b)(iv)	(B.1)(iii)(d.6.2)(b)(i)	(B.1)(iii)(d.6.2)(b)(ii)	(B.1)(iii)(d.6.2)(b)(iii)	(B.1)(iii)(d.6.2)(b)(iv)
Cut	Color	Clarity	No. of Stones	Cut	Color	Clarity	No. of Stones
[free text]	[free text]	[free text]	[free text]	[free text]	[free text]	[free text]	[free text]

<i>Details of Consignment exported</i>				<i>Reason for reimport</i>
<i>(C)</i>				<i>(D)</i>
<i>(C.1)</i>	<i>(C.2)</i>	<i>(C.3)</i>	<i>(C.4)</i>	
<i>Courier Shipping Bill Number (CSB. V No.)</i>	<i>Date of Courier Shipping Bill</i>	<i>S.No. of the jewellery Item in the CSB. V</i>	<i>FOB value of the jewellery under re-import</i>	<i>(a) Physically damaged (b) Defective</i>
<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>

[F. No. ]

( )  
Deputy Secretary to the Government of India

Note: - The principal notification No. 36/2010-Customs (N.T.), dated the 5<sup>th</sup> May, 2010 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 385(E), dated the 5<sup>th</sup> May, 2010 and was last amended *vide* notification No. 85/2021-Customs (N.T.), dated the 27<sup>th</sup> October 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R. 768(E), dated the 27<sup>th</sup> October 2021.

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,  
PART II, SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

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[Draft] Notification No. /2022-Customs (N.T.)

New Delhi, the June 2022

G.S.R.... (E).... In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), and for the purpose of first proviso to clause (a) of sub-regulation (2) of regulation 2 of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 (hereinafter referred to as the said regulations), the Central Board of Indirect Taxes and Customs prescribes that the said regulations shall apply to reimport of,-

(iii) Jewellery made of precious metals, whether or not studded or set with precious and semi-precious stones, classified under CTH 7113 but excluding CTSH 71131190 and CTSH 71131960 of the First Schedule of the Customs Tariff Act, and

(iv) Imitation Jewellery classified under CTH 7117 of the First Schedule of the Customs Tariff Act,

sold on and exported by an exporter through the courier mode via an e-commerce platform and returned via the same platform, through the same mode, in the manner, to the extent and subject to conditions and restrictions as below, namely: -

(a) the importer filing the Courier Bill of Entry for reimport is the same Importer-Exporter Code (IEC) holder who had filed the corresponding Courier Shipping Bill (CSB. V) for export for that Jewellery item;

(b) return e-commerce transaction for the Jewellery item is initiated by the same consignee to whom the said Jewellery was exported under the corresponding Courier Shipping Bill (CSB.V) and on the same e-commerce platform;

(c) reason for such return is limited to the Jewellery item being physically damaged or defective on receipt by the consignee and image confirming the return

on the e-commerce platform is uploaded on ECCS while filing Courier Bill of Entry for such reimport;

(d) the importer provides the reason of reimport, as given in para (c) above, in the Courier Bill of Entry and the returned Jewellery item is reimported along with the original packing;

(e) exporter, who is reimporting, continues to have a valid IEC and Registration-cum-Membership Certificate (issued by the Gems and Jewellery Export Promotion Council);

(f) FOB value of the Jewellery item under reimport was not more than Rs. 25,000 when exported;

(g) the Courier Bill of Entry for such reimport is filed no later than 15 days from the date of corresponding Let Export Order (LEO) of the Courier Shipping Bill for export;

(h) the corresponding export stands reconciled by proper filing of Export General Manifest (EGM);

(i) each Courier Bill of Entry filed for such reimport corresponds to a single Courier Shipping Bill number (CSB.V) filed for export;

(j) the Jewellery item under reimport conforms and correlates to the description filed and other specifications given in the corresponding Courier Shipping Bill (CSB.V);

(k) total CIF value of such reimports for an IEC holder in a financial year does not exceed 2% of the total FOB value (in INR) of Jewellery classified under CTH 7113 (excluding CTSH 71131190 and CTSH 71131960) and Imitation Jewellery classified under 7117, of the First Schedule of the Customs Tariff Act, exported by that IEC holder in the previous financial year under the courier mode on ECCS or Rupees 1 Lakh, whichever is greater;

(l) total number of Courier Bills of Entry filed for such reimports on account of returns, in a financial year, does not exceed 5% of the total number of Courier Shipping Bills (CSB.V) filed by that IEC holder in the previous financial year under Courier mode on ECCS for Jewellery classified under CTH 7113 (excluding CTSH 71131190 and CTSH 71131960) and Imitation Jewellery classified under CTH 7117, of the First Schedule of the Customs Tariff Act or ten, whichever is greater;

(m) notwithstanding paras (k) and (l) above, for the financial year 2022-2023, the total CIF value of such reimport for any IEC holder shall not exceed Rs.50,000 and the total number of Courier bills of entry of such reimport shall not exceed five;

(n) any tax benefit arisen at the time of corresponding export is neutralised;  
and

(o) identity of the Jewellery under reimport is established to be the same as the one exported and it has not been altered or enhanced.

( )  
Deputy Secretary to the Government of India

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