Public Notice No. 42/2025-26

January 9, 2026

HANDBOOK OF PROCEDURES

DGFT revises the eBRC format in Appendix 2U to add GSTIN and GST invoice fields

Public Notice No. 42/2025-26 adds GSTIN, GST Invoice No and GST Invoice Date to the eBRC format in Appendix 2U, in operation from January 13, 2026.

THE DIRECTOR GENERAL of Foreign Trade amends Appendix 2U of the Handbook of Procedures, 2023, which sets the format for issuance of the Electronic Bank Realisation Certificate (eBRC).

KEY FACTS

TYPE

Handbook of Procedures

NOTIFICATION

Public Notice No. 42/2025-26

DATED

January 9, 2026

APPLIES FROM

January 13, 2026

REFERENCES

CG-DL-E-12012026-269281

THE CHANGE

The eBRC format adds the fields GSTIN, GST Invoice No and GST Invoice Date, and the 'Address/GSTIN' field is changed to 'Address'.

DGFT revises the eBRC format in Appendix 2U to add GSTIN and GST invoice fields

Public Notice No. 42/2025-26 · January 9, 2026

The Director General of Foreign Trade amends Appendix 2U of the Handbook of Procedures, 2023, which sets the format for issuance of the Electronic Bank Realisation Certificate (eBRC).

Three new fields are added to the existing eBRC format: GSTIN, GST Invoice No and GST Invoice Date. The existing field 'Address/GSTIN' is changed to 'Address'. The revised Appendix-2U, the Statement of Bank Realisation, is enclosed as Annexure-I and lists 21 fields, including Firm Name, Address, IEC, GSTIN, Shipping Bill No, Date and Port, Bill ID No., GST Invoice No. and Date, Bank Realisation Certificate No., Total Realised Value, Net Realised Value, Currency of Realisation, a QR code to validate online on the DGFT website, and Source (Bank / Exporter).

The revised format comes into operation from January 13, 2026. Public Notice No. 42/2025-26 is dated January 9, 2026.

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Type	Handbook of Procedures
Before	The existing eBRC format in Appendix 2U has a field 'Address/GSTIN'.
After	The eBRC format adds the fields GSTIN, GST Invoice No and GST Invoice Date, and the 'Address/GSTIN' field is changed to 'Address'.
Applies from	January 13, 2026
Applies to	Exporters for whom Electronic Bank Realisation Certificates (eBRC) are issued in the format of Appendix 2U of the Handbook of Procedures, 2023.
Issued under	Paragraphs 1.03 and 2.04 of the Foreign Trade Policy, 2023
Signed by	Lav Agarwal, Director General of Foreign Trade & Ex-officio Addl. Secy.

The notification (PDF, 794 KB)

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