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**Government of India**
**Ministry of Commerce & Industry**
**Department of Commerce**
**Directorate General of Foreign Trade**

**Public Notice No. 42/2025-26**
**New Delhi, Dated: 09th January, 2026**

**Subject: Amendment in Appendix 2U of Handbook of Procedures, 2023 - regarding.**

In exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby notifies amendments to Appendix 2U for issuance of the *Electronic Bank Realisation Certificate (eBRC)* under the *Handbook of Procedures, 2023*.

2. The following changes have been made in the existing eBRC format:

**(i) Addition of New Fields in the existing eBRC Format:**

- *GSTIN*
- *GST Invoice No*
- *GST Invoice Date*

**(ii) Modification of Field Levels in Existing eBRC Format:**

- *Address/GSTIN* changed to ***Address.***

**Effect of this Public Notice:**

Appendix 2U of the Handbook of Procedures, 2023 has been revised to incorporate the above changes enclosed (Annexure-I). It will be operationalised within effect from 13th January, 2026.

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Ex-officio Additional Secretary to the Government of India
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**APPENDIX-2U**

**DIRECTORATE GENERAL OF FOREIGN TRADE**

**STATEMENT OF BANK REALISATION**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1. | Firm Name | | | | | |
| 2. | Address | | | | | |
| 3. | IEC | | | | | |
| 4. | GSTIN | | | | | |
| 5. | Shipping Bill No | | | | | |
| 6. | Shipping Bill Date | | | | | |
| 7. | Shipping Bill Port | | | | | |
| 8. | Bill ID No. | | | | | |
| 9. | GST Invoice No. | | | | | |
| 10. | GST Invoice Date | | | | | |
| 11. | Modes of Export of Services | | | | | |
| 12. | Bank Name | | | | | |
| 13. | Bank Realisation Certificate No. | | | | | |
| 14. | Date of Realisation of Money by Bank | | | | | |
| 15. | Total Realised Value | | | | | |
| 16. | Commission, Discount, Insurance, Freight and Other Deductions | | | | | |
| 17. | Net Realised Value | | | | | |
| 18. | Currency of Realisation | | | | | |
| 19. | Date and Time of Printing | | | | | |
| 20. | QR Code<br>Scan to Validate Online on DGFT Website: https://www.dgft.gov.in | | 21 | Source (Bank / Exporter) | | |

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Note on the Realised Value

- The realised value is denominated in Foreign Currency or INR and may be in CIF, C&F FOB terms or other INCOTERMS as negotiated between exporter and buyer of the goods and hence it may or may not include Commission, Freight, or Insurance as the case may be. Such details may be obtained from exporters, if needed. Policy Circular No. 06 (RE- 2012) / 2009-14 Dated 10.10.2012 of DGFT explains this in detail.