



E-Serve No.: 12 of 2026 | Date: January 14, 2026

Sub: Amendment in Appendix 2U of Handbook of Procedures, 2023

Dear Member,

This is to inform you that the DGFT has issued Public Notice No. 42 dated 9th January 2026 ([copy enclosed](#)), notifying amendments to Appendix 2U relating to the issuance of the Electronic Bank Realisation Certificate (eBRC) under the Handbook of Procedures, 2023. Please note the following amendments 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

The amendments have been operationalized effective January 13th, 2026

Members are advised to take note of the above amendment and use the prescribed formats while submitting statements of Bank Realisation.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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