

9.12 Date of Shipment/ Dispatch in respect of Exports

(A) Date of shipment/despatch for exports will be reckoned as under:

Sl. No.	Mode of Transportation	Date of Shipment / Dispatch
(i)	By Sea	(a) For bulk cargo, date of Bill of Lading or date of mate receipt, whichever is later? (b) For containerised cargo, date of "Onboard Bill of Lading", or "Received for Shipment Bill of Lading", where the L/C provides for such Bill of Lading. For exports by containers from Inland Container Depot (ICD), date of Bill of Lading issued by shipping agents at the time of loading of export goods in ICD after customs clearance. (c) For Lash barges, date of Bill of Lading evidencing loading of export goods on board.
(ii)	By Air	Date mentioned by appropriate Officer of Customs on Shipping Bill, evidencing loading or handing over of goods to air cargo complex, which are not international airports, or by way of rotation of flight number and date.
(iii)	By Post Parcel	Date stamped on postal receipt
(iv)	By Rail	Date of RR (Railway Receipt)
(v)	By Registered Courier Service	Date affixed on Courier Receipt/ Waybill.
(vi)	By Road	Date on which goods crossed Indian border as certified by Land Customs Authorities.

(B) However, wherever Procedural / Policy provisions have been modified to disadvantage of exporters, the same shall not be applicable to consignments already handed over to Customs for examination and subsequent exports up to Public Notice / Notification date.

(C) Similarly, in cases where goods are handed over to the customs authorities before expiry of export obligation period but actual Exports take place after expiry of the export obligation period, such exports shall be considered within export obligation period and taken towards fulfilment of export obligation.

(D) However, for benefit under FTP, Let Export Order (LEO) date shall be the date of reckoning of export.