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DIRECTORATE GENERAL OF
FOREIGN TRADE
सत्यमेव जयते

Directorate General of Foreign Trade

FAQs (Self-Generation of eBRC)

Version 1.1

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This document is intended for Exporters and Bank Officials.

1. **What is eBRC?**

   "eBRC" stands for "electronic Bank Realisation Certificate". It will be issued by DGFT as confirmation that the exporter has received payment from the buyer against the export of goods or services.

2. **What is an IRM Number?**

   An IRM Number "Inward Remittance Message Number" is a reference number assigned by the bank to an inward remittance transaction. It is used to identify the transaction and link it to the Exporter's account.

3. **What is ORM?**

   Outward Remittance Message (ORM) generated by banks for outward remittance/s for import payments or Exports refund/ discounting payments on behalf of their importer/ Exporter customer.

4. **What is the Purpose Code?**

   The Purpose code is assigned to a transaction which states the purpose for which the transaction is being made.

5. **What is Bank Unique Transaction Id?**

   The unique transaction id is mainly for technical purpose. Each IRM message can constitute of a bundle of IRN, and its details sent in a single message and this can be passed to identify the records status of all IRM in a single message. Messages sent on different dates will have different unique transaction id. It will be different for amended, cancelled and fresh messages for the same IRN number.

6. **What is a Bank Reference number?**

   Bank reference number corresponding to the IRM message. Multiple IRM can have the same bank reference number. Bank reference number of multiple IRM can be also same if it is for the same export declaration.

7. **What is the Difference between IRM issue date and Remittance date?**

   Ans. Remittance date is used for Inward remittance received, whereas IRM issue date is IRM message to be issued to the Exporter corresponding to the verification of the payment.

8. **What is deemed export?**
   a. "Deemed Exports" refer to those transactions in which the goods supplied do not leave the country, and the payment for such supplies is received either in Indian rupees or in free foreign exchange.
   b. To generate an eBRC for deemed export transactions, Exporters must choose the specific purpose code, which is P1505, as it is the only code permitted for the creation of eBRC in the case of deemed exports.

9. **What is SOFTEX?**

   Softex forms are related to specifically export of software means any entity making export of software and software related service required to follow this procedure. It is filed by every software exporter within 30 days from the date of invoice / the date of last invoice raised in a month. To generate eBRC for SOFTEX, Exporters must choose the specific purpose code. Within the "**SERVICE**" category, Exporters will have to select "**IT.**"

10. **How to generate eBRC?**

    For eBRC generation, use following steps:

    1) User will register on the DGFT website as Importer / Exporter.

    2) User will link their existing IEC or apply for a new IEC.

    3) Once the user is available with IEC on DGFT Website, user will proceed with navigating to **Services >> eBRC >> Generating eBRC**

11. **Is there any DGFT support available for exporters to address issues encountered during the generation of BRC?**
    Yes, Helpdesk support is available there for generating eBRC to the Exporters.

12. **How to generate the eBRC for Third party Exports?**
    Exporters must mark "yes" on the self-generated eBRC tab: "Is payment received from a third party?"

13. **What is a Vostro Account?**

    A Vostro account (Vostro means 'yours' in Latin) is an account that a domestic bank holds for a foreign bank in the domestic bank's currency.

14. **What is an SRVA Account?**

    Normal Vostro accounts acts only as transit accounts whereas in Special Vostro Accounts INR (Indian Rupee) balances can be held. For further details contact your respective Bank.

15. **How to generate eBRC having multiple Invoices and one SOFTEX?**

    The exported need to generate multiple eBRCs for multiple invoice no.

16. **Can Multiple eBRC, invoice wise generated from Single SOFTEX?**

    Yes, Multiple eBRC can be generated from single SOFTEX by entering the Invoice no. in the eBRC

17. What is the connection between purpose code and SAC code?

To generate eBRC for all purpose codes there is SAC code mapping available on DGFT website **Services >> eBRC >> Purpose code to SAC mapping** and Exporters must choose the SAC code that corresponds to the purpose code. Stakeholder feedback (if any) on the concordance or the rule sets may be submitted to **ebrc-dgft@gov.in**

18. Where will we get eBRC after generation?

The user can find the e-BRC under **My Dashboard > Repositories > Bills Repository >** Select bill type as **e-BRC.**

a. **Search Parameters –** Bank Realisations (e-BRC) Number, BRC Issue from Date, BRC Issue to Date, Shipping Bill Number, Shipping Bill Date, Shipping Bill Port, Bill Id, Authorisation Number and Utilisation status.

b. **Search Results –** Bank Realisation number, BRC issue date, Date on which amount was realised in the bank, FOB value realised in the FCC, Bill ID, Shipping bill number, Shipping bill date, Shipping bill Port, Bank Realisation status & Utilisation status.

19. How is EBRC issued when there's a Credit Memo on Initial Billing raised several months past exports?

The Bank can issue eBRC as per the legacy system for IRM received prior to the Bank's cutoff date. The Bank can send IRM with the purpose code of the advance to the DGFT via API. Exporters can self-generate the eBRC using the self-generating facility.

20. What's the procedure if foreign buyer charges aren't highlighted in bank credit slips affecting EBRC issuance?

Exporters can self-generate the eBRC based on the amount received in the IRM. They can add charges in the Shipping Bill/Invoice Details tab if necessary.

21. How should cases be handled if EFIRC is issued by a bank that has discontinued EBRC issuance?

e-FIRC and eBRC are different system.

22. How to mention the other deduction charges in eBRC?

In the Shipping bill/ Invoice details tab, other deduction charges have been mentioned.

23. **What's the process for getting EBRC in cases of netting off where inward payments are not received?**

Exporters will have the capability to generate the eBRC based on the received IRM. It's important to note that EDPMS and eBRC operate as distinct systems.

24. **If the shipping bill isn't available in the EDPMS portal, what's the procedure to generate EBRC?**

Exporter can add meta data of shipping bill and will be able to generate eBRC. This process allows exporters to generate the eBRC based on the metadata they provide.

25. **Is there a procedure and time limit for purpose code change for EBRC?**

Exporters are required to contact the bank to request changes in purpose code.

26. **If an advance is received for $100, the purpose code is P0103. The Shipping bill is received subsequently and assuming the value is $100.00 - Can the e-BRC be generated?**

eBRC can be generated for the purpose code P0103 for standalone cases.

27. **What's the process for advance remittance cases where documents aren't submitted to the bank?**

IRM sending process via API is independent of the documents.

28. **How are incorrect purpose codes for IRM/ORM handled?**

The option to amend the IRM has already been provided for such cases. Banks have the authority to make amendments to the IRM and communicate the updated details accordingly.

29. **Can clients generate EBRC without IRM, and is there any control in DGFT?**

No, Exporter cannot generate the eBRC without IRM.

30. **Are exporters eligible for EBRC for any purpose code other than those mentioned?**

Rules for self-generating eBRC are mentioned over the website. DGFT website >> Services >> eBRC >> eBRC generation rules.

31. **in softex cases there is a delay of more than a month how such cases are handled?**

Banks must send IRMs to the DGFT portal. Exporters can then utilize the SOFTEX details whenever they receive approved SOFTEX to generate the eBRC.

32. **Does reporting of the IRM require the submission of documents?**

Reporting of the IRM to the DGFT does not require submission of any documents to the bank. The bank has to report all the Foreign remittances on an account credit basis.

33. **How do exporters use IRM uploaded by the bank?**

Kindly follow the instructions mentioned in Help manual for the self-generating eBRC on the DGFT website. DGFT website >> Services >> eBRC >> Help manual for self-generating eBRC.

34. **Is it possible for exporters to offset the inward remittance if there's a minimal value pending for utilization?**

Exporters will be able to use IRM value which is pending to generate eBRC.

35. **What's the process for EBRC issuance when inward (part payments) are received at two banks against a single SB?**

In such cases, Exporters will generate a separate eBRC against each payment.

36. **Should SB currency and IRM currency be the same for EBRC issuance?**

SB currency can be different or the same as the IRM currency as well.

37. **Is there a bulk upload option available for generating EBRC?**

Bulk generation of eBRC functionality will be provided to the Exporter.

38. **Can EBRC be generated for consultancy purpose codes?**

Kindly follow the eBRC generation rules which is mentioned over the website for generating eBRC. **Services >> eBRC >> eBRC generation Rules**

39. **What is public certificate?**

DGFT Public Certificate: This certificate is intended for use at the bank's end to authenticate and verify the messages received from DGFT.

Bank Public Certificate: DGFT will use this unique certificate to authenticate and verify the messages received from each individual bank.

40. **Are there any prerequisites that need to be fulfilled for upgrading the system on the bank's side?**

For the test environment and Production environment Bank has to use their public certificate.

Apart from this, there are no other prerequisites required from the bank's side.

41. **How does the bank handle SBs not available in EDPMS when clients generate BRC from hard copies?**

EDPMS and eBRC are different systems.

42. **Bank is not handling the documents for certain countries as per the Bank's internal policy. Does Bank have to report the IRM for these cases?**

It has been clarified that banks are obligated to report all foreign remittance IRMs to DGFT on an account credited basis. In cases of RTGS / NEFT INR payment, the beneficiary bank will report the IRM on the Exporter's declaration basis. Exporters are not required to submit any documents to any banks for IRM reporting. **The ownership of the eBRC system lies with DGFT, making their instructions the primary source of guidance.**

43. **Does flagging EBRC in the bank's RMS impact its validity from the initial stage?**

No, Validity of the eBRC will not be affected due to RMS flagging.

44. **Do banks need to acquire a particular category of certificates for HTTPS communication in their production environment involving DGFT?**

DGFT API is hosted on https url and Banks are not required to procure any certificates for HTTPS communication.

45. **Currently for RTGS / NEFT INR payment done from bank A to bank B, bank B is not aware about the money is received via SRVA account or vostro account?**

In cases of RTGS / NEFT INR payment, the beneficiary bank will report the IRM on the Exporter's declaration basis. Forwarding bank does not have to report IRM details to DGFT where the forwarding bank does not have an Exporters bank account.

46. **Will banks be granted the ability to cancel e-BRC independently, aside from the exporter, in the event of any necessary amendments?**

Ans. Banks can flag the eBRC through Risk based Management system and if required can cancel the eBRC as well.

47. **Should the cancellation of EBRCs and reissuance of EBRCs uploaded in DGFT before the cut-off date be handled following the legacy process only?**

After the cutoff date, banks will not have to issue the eBRC for IRMs dated greater than or equal to the cutoff date. For IRMs dated prior to the bank's cutoff date, the bank can issue eBRCs as per the legacy system.

48. **Will the issuance of eBRC activity be permanently discontinued for the bank, considering that clients can download the same from their end without the bank's involvement?**
After the successful API integration of banks with DGFT, the generation of eBRC from the bank's side will be discontinued for the IRMs dated greater than or equal to the cutoff date. As per the new proposed workflow, exporters will be responsible for declaring the eBRCs directly. The ownership of the eBRC system lies with DGFT, making their instructions the primary source of guidance. Nevertheless, the eBRCs generated by exporters will still be accessible to banks for viewing and downloading purposes, especially for reconciliation needs. For IRMs dated prior to the bank's cutoff date, the bank can issue eBRCs as per the legacy system.

49. **Is it possible for exporters to cancel the EBRCs that were issued through DGFT? Additionally, can exporters cancel the existing EBRCs issued by the bank?**

Certainly, the Exporter has the functionality to cancel eBRCs that have been issued through DGFT. However, it's important to note that the Exporter will not possess the ability to cancel eBRCs that have been issued by banks.

50. **If a customer desires to cancel an already issued eBRC and requests its reissuance, is it within the customer's responsibility to cancel the original EBRC before obtaining a new one, or can the bank directly reissue the EBRC?**

Banks will be able to upload the xml file only for this type of cases. Banks will be able to cancel and issue the eBRC for this type of scenario.

51. **Is the issuance of eBRC by banks still dependent on adhering to RBI guidelines regarding the completion of Shipping Bills in EDPMS, considering that exporters can now independently link IRMs shared with DGFT without needing to submit shipping bills and realization details to banks?**

The said guidelines were issued in respect of Banks issuing eBRCs. However, as per the new workflow proposed, the exporter shall be declaring the eBRCs directly on a suo-moto basis. Further, the eBRCs generated by the exporters shall be available for view and download by the banks for any reconciliation purposes.

52. **In case of credit of inward remittances in INR through VOSTRO mechanism (Foreign remittances are getting credited to A bank and send the remmitance to bank B (Exporter's bank account) How to generate the eBRC for such cases?**

    For such cases, Bank B (Exporter Bank account) account holders will need to report to the Bank and then that IRM will be shared with the DGFT system. Exporters will self-generate the eBRC from the DGFT system.

53. **Will the exporter have the capability to access and download bulk e-BRC data via their IEC User access?**

    Exporters have access to download bulk eBRC generated through the DGFT system.

54. **Will the cancellation of Utilization/eBRC be immediately reflected in the Bank's system through API?**

    eBRC will now be generated by the exporter. MIS reports are provided to banks, from which they can download the details related to the shipping bill against IRMs shared by them. The updates occur on a near real-time basis.

55. **Where could we get the comprehensive list of "Servicing Accounting Codes" for the purpose of maintaining our records?**

    SAC codes list is already available on the GSTN portal. Mapping of SAC code with purpose code is available on **DGFT website >> Services >> eBRC >> Purpose code to SAC code mapping.**

56. **Can an eBRC be generated for instances where the Shipping Bill AD code is different from the IRM's AD code?**
    eBRC can be generated for having different AD code of IRM and Shipping bill. If the beneficiary is having multiple bank accounts with different banks then the Exporter's remittance received Account bank will report the IRM details to the DGFT.

57. **From the bank side, especially for advance remittance cases, can we transmit IRM only after submission of export documents by the customer at a later date or next day of inward remittance processed date.**

    Banks need to report the IRM as on remittance received, Bank have to send all IRMs pertaining to the Banks' cut-off date.

58. **Could you please clarify when to report the IRMs that also require EDPMS reporting? Should we report them to DGFT after disposing of the inward credit or after regularizing the Shipping Bills in EDPMS?**

Banks need to report the IRM as on remittance received, and option to view eBRC with attached shipping bill against the shared IRM is already provided for any reconciliation purposes on the bank side.

59. **For all new IRM/ORM, a fresh status will be assigned. In case an amendment is needed for previously reported data, Bank can report it with the same Unique id, IRM/ORM number with status as amended. Similarly, if there is a need to cancel a previously reported entry, it can be done by marking the status as "cancelled," while retaining all other details unchanged.?**

The Unique Transaction ID serves primarily for technical purposes. Each IRM message contains a bundle of IRNs, and their respective details sent together as a single message, distinguished by a unique transaction ID. The transaction ID will vary for messages sent on different dates and will also be different for amended, cancelled, and fresh messages concerning the same IRN number.

The Bank Reference Number present in each IRN detail can remain the same across fresh, amended, and cancelled messages. Additionally, multiple IRNs can share the same Bank Reference Number if they pertain to the same export declaration.

60. **Is it possible to share bulk IRM/ORM data in a single API call to push IRMToDGFT, or is it necessary to push each IRM individually through separate calls?**

Yes, bulk IRM/ORM data can be shared in a single call to API.

61. **Is it possible to call the API's getIRMProcessingStatus multiple times for the same transaction inquiry?**
Yes, getIRMProcessingStatus can be called multiple times for a given unique transaction Id. All IRM messages shared in that transaction ID will be provided in the response.

62. **Is there a possibility of providing a banking option for uploading IRM/ORM data to the DFGT portal, and could you also provide information about the required file format for this upload?**

Yes, IRM/ORM data upload through the portal will be provided to limited banks only, with having lesser role in export-related transactions.

63. **Will DGFT have a distinct API for managing the cancellation/Amendment of IRM/ORM data? Will there be a separate API for the same?**

Each IRM/ORM message contains a status field where F stands for Fresh, A for Amendment and C for Cancelled.

64. **IRM reported with Outstanding amount or complete amount? And if only the pending amount, then do we need to share incremental data on a daily basis?**
IRM will be based on every inward remittance received. In case of incremental payment, Date will be different for each IRM.

65. **For cases where certain shipping bills cannot be handled by the bank as part of our internal policy, and if the customer generates EBRC for such shipments made, is there a provision to further cancel/amend the same on a later date?**
Ans. The onus of generating eBRC is shifted to Exporters. As ownership of eBRC systems is with DGFT, the instructions as provided by DGFT shall be primary. Bank has to report the IRM as per the list of purpose code provided to the banks.

66. **Can the reporting of codes P0101 and S1504 be eliminated, and instead, the actual realization be reported under P0107/P0102 since eBRCs are generated after realizing export proceeds?**
Banks are required to submit IRM/ORM details for all specified purpose codes, some purpose codes are needed for policy perspective as well. The DGFT system will include checks during the eBRC generation process. Banks will have access to a UAT environment to test these checks, provide feedback, and make suggestions for improving eBRC generation.

67. **Can you clarify the process for making amendments? Is it possible to report a new record that will overwrite an existing one, or do we need to first cancel the previously reported data and then re-report the updated data with a status of "Amended"?**

To update the existing record, Bank can send a new record with an "A" flag, and it will overwrite the previous entry.

68. **Is it possible to include multiple IFSC code transactions in a single API request?**
Yes, in a single request multiple IFSC code data can be sent.

69. **Is there a need of reporting ORM at DGFT since eBRC pertains to export only?**
For specific purpose codes, ORM needs to be sent to the DGFT via API.

70. **Should remittances received by a bank, where customers do not possess an IEC code allocated by DGFT against the shared list of purpose code, be included in the IRM data feed? Will DGFT consider accepting an IEC Code with a NULL value in such instances?**

Yes, the null value of IEC code will be acceptable. Bank will share the data of IRM/ORM pertaining to the purpose codes.

71. **Inward is against multiple purpose code including non-export purpose code, how will DGFT manage / adjust non-export amount from the reported inward remittance?**

    DGFT will implement specific measures to prevent the generation of the eBRC for non-export purpose codes through appropriate checks.

72. **How is the mapping of shipping bills and IRM handled at DGFT in situations involving different IE codes for IRM reporting and customer shipping bill reporting, such as cases of mergers and government exports?**

    The DGFT system includes a provision for transferring eBRCs in the event of IEC mergers. The government intends to extend this capability to the IRM as well for exporting purposes.

73. **Presently, prior to issuing an e-BRC as part of the export bill regularisation procedure, banks conduct name screening. Exporters independently generate e-BRCs without undergoing these validations. Additionally, in situations involving Advance Against Export, banks may lack access to Shipping Bill Data during IRM settlements.**

    This will be done by exporters now in the DGFT system, they will select all the IRM including advance IRM against the shipping bill to generate eBRC.

74. **Is it necessary for banks to connect the ORM to the original IRM in order to report it for the specified purpose codes? Is it possible for the ORM to have a different reference number from the reported IRM?**

    The ORM reference number must be distinct, and the corresponding IRM number should also be uploaded via API.

75. **How to report the Freight, Insurance, commission or any other deduction values in the generating of the eBRC?**

    Separate columns have been provided for items to be deducted and items not to be deducted. If the IRM value inclusive of freight, insurance, commission, or any other deduction, it should be filled into the "Deduction required for net realized value " column. If IRM value does not includes freight, insurance, commission, or any other deduction, it should be filled into the " Deduction not required for net realized value (for information only) " column.

76. **When does the bank send an IRM to DGFT?**
    Banks will share IRM/ORM with the DGFT on a remittance basis without collecting the documents.

77. Is cross-currency bill realization permitted for EBRC?

Exporters also have the capability to independently generate the eBRC, even if the currency of the shipping bill differs from that of the Inward Remittance Message (IRM). The eBRC can be generated for a shipping bill with a different currency than that stated in the IRM, based on the IRM currency.

78. What is Bill id in eBRC certificate?
In the eBRC certificate, the Bill ID is the invoice number.

79. What is the purpose of Branch for generating the eBRC?
The exporter can generate an eBRC based on the branch, and the GSTIN number will be automatically populated accordingly. Therefore, the exporter can easily take advantage of GST benefits.

80. Can exporter cancel the eBRC on their own?
Yes, the exporter can cancel the eBRC within 120 days from the date of its generation.

81. After 120 days, how can an exporter cancel an eBRC?
After 120 days, the exporter cannot cancel an eBRC by themselves using the DGFT portal. The exporter must visit their respective bank, where the bank will flag the eBRC upon the exporter's request. The exporter will then submit a cancellation request by responding to the flagged eBRC cases, and the bank will cancel the eBRC based on the exporter's request.

82. Can ecommerce Exporter Self generate the eBRC if payment is received through PayPal/ wise or from other platforms?
Yes, Exporter can approach the Bank for reporting of the IRM to the Bank and based on the IRM Exporter can self-generate the eBRC.

83. As per FEMA notification No. FEMA 10 (R) (5)/2025-RB dated January 14, 2025, can the eBRC be self-generated?
Yes, in the case of net payment received by the exporter, the bank has to create the gross-valued IRM and relevant ORM based on the exporter's request.

84. Can eBRC be generated for having non-IT services Exports with SOFTEX?
No, the exporter must amend the purpose code of the IRM to align with the relevant services exports category purpose code. Once the purpose code is updated, the exporter can then self-generate the eBRC for non-IT services exports through the DGFT portal.

85. **How to generate the eBRC in case of Net off cases?**
    In "Netting off Cases," the bank should report the IRM based on the gross export value declared by the exporter and also generate the relevant ORM. Based on the IRM, the exporter will self-generate the eBRC.

86. **Can an exporter generate Bulk eBRC?**
    Yes, an exporter can generate Bulk eBRC by uploading the file through the DGFT portal. Navigate to: DGFT Portal Login >> Services >> eBRC >> Bulk Generate eBRC.

87. **Can an exporter generate eBRC through API?**
    Yes, an exporter can generate eBRC through API by developing the API and integrating it with the DGFT system.

88. **What are the 'Mode of Export of Services' field in the revamped eBRC format?**
    The 'Mode of Export of Services' field is a newly added field in the revamped eBRC format under the Services Export category. This field categorizes service exports based on the four modes defined under the General Agreement on Trade in Services (GATS) of the WTO.
    1. **Mode 1: Cross-Border Supply** – Services are supplied remotely from one country to another without physical movement of provider or consumer. *(Example: IT services, telemedicine, online education, legal advisory services.)*
    2. **Mode 2: Consumption Abroad** – The consumer travels to another country to receive the service. *(Example: Tourism, medical treatment for foreign patients in India, international students in India.)*
    3. **Mode 3: Commercial Presence** – A company establishes a physical presence (branch, subsidiary, or joint venture) in another country to provide services. *(Example: Indian banks opening branches abroad, IT firms setting up offshore centers.)*
    4. **Mode 4: Presence of Natural Persons** – A service provider physically travels to another country to deliver services. *(Example: Indian IT professionals, doctors, or engineers working overseas on temporary assignments.)*

89. **How will exporters need to report their service exports in the eBRC system?**

    Exporters will need to specify the mode under which their service export falls (Mode 1, Mode 2, Mode 3, or Mode 4) while generating eBRC in the eBRC revamped system.

90. **When will the 'Mode of Export of Services' field be implemented in the eBRC format?**
    The field will be officially introduced and implemented in the updated eBRC format as per the **DGFT Trade Notice.**

91. **Is the 'Mode of Export of Services' field required in bulk uploads, and what should exporters do if a file uploaded before as per notified date, fails?**

Yes, the 'Mode of Export of Services' column is already available in the existing bulk upload sheet for eBRC generation. Exporters can refer to the instruction sheet for guidance. If an exporter uploaded a file before the notified date, and it failed due to any reason, but they receive a response after the notified date, they must re-upload the file, ensuring the new field is included.

92. **What is the process for handling IRM transactions when two banks (Bank A and Bank B) are involved?**

If the IRM is credited to Bank A (e.g., on 15th February 2024) with a cut-off date (e.g., 31st January 2024 or 30th April 2024), and the firm has carried out export-related transactions or handles its export proceeds through Bank B, then either Bank B should inform Bank A, or Bank A may forward the IRM to Bank B. In either case, the final remitting bank will be responsible for transmitting the IRM to DGFT.

93. **Can the bank transmit the IRM to DGFT if the payment is an advance received before 31st January 2024, but the cut-off date falls later?**

Yes, if the bank has received the advance payment before 31st January 2024, and the bank's cut-off date is after 31st January, then also the bank can send the IRM to DGFT.

94. **What is the process if the IRM is credited before 31st January 2024 and the payment is not an advance?**

If the IRM is credited before 31st January 2024 and the payment is not an advance, then the bank will generate the eBRC through the old process.

Example: IRM credited on 12th December 2023, with a cut-off date of 31st January 2024.

95. **Can the bank send the IRM to DGFT if it is received after 31st January 2024 but before the bank's cut-off date?**

Yes, if the IRM is credited after 31st January 2024 but before the bank's cut-off date, the bank can also send it to DGFT.

Example: IRM credited on 2nd February 2024, with a cut-off date of 1st April 2024.

96. **What should an exporter do if a single IRM includes multiple modes of export services?**

If a single IRM includes multiple modes of export services, the exporter must generate separate eBRCs for each mode of export service.

97. **What is displayed under the 'Shipping Bill/Invoice No.' section of the eBRC certificate for IT export services?**

For eBRC services categorised as IT exports, the Softex number will be displayed

under the 'Shipping Bill/Invoice No.' section of the eBRC certificate

98. When two banks are involved, which bank is authorised to report the IRM to DGFT under the Revamped eBRC system?

As per the Revamped eBRC system, only the final exporter's account credited bank has been authorised to report the IRM to the DGFT. Further, for all remittances received on or after 31.01.2024, the final account credited bank only shall be authorised to report the IRM to the DGFT for eBRC generation.