

Jignesh Kansara

**Introduction** This write-up is in continuation of Part I published in last month's magazine. In an earlier write-up, various aspects of e-commerce exports were touched upon. In particular, we have deliberated upon the definition of exports under various legislations. Thereafter consignment exports and their modus operandi were discussed in the light of CBIC Circular No. 108/27/2019- GST dated 18th July 2019 (hereinafter referred to as "GST circular"). We have then gone through the important concept of Importer on Record. Since e-commerce exports are predominantly fulfilled through courier and postal mode, prescribed procedures for e-commerce export through courier and postal mode were reviewed. Further, we have also observed 2(two) below mentioned widely followed practices by Indian e-commerce exporters (hereinafter, "Indian exporters") to serve their shop.....