

APPENDIX 26 A

CERTIFICATE OF CHARTERED ACCOUNTANT COST AND WORKS ACCOUNTANT/COMPANY SECRETARY **(FOR EPCG REDEMPTION)**

I/We hereby confirm that I/We have examined the prescribed registers and also the relevant records of M/s.....having IEC number..... and PAN number.....for the licensing period(s)and hereby certify that:

1 The following documents/ records have been furnished by the applicant firm/company and have been examined and verified by me/us namely: -

a. Statutory documentation under the Customs Act 1962 and Excise Act 1848, Service Tax Act, Foreign Trade (Development & Regulation) Act 1992; (List out below alongwith latest copies of relevant documents)

- (i)
- (ii)

b. For export of goods:

- (i) Export Order/Contract,
- (ii) Shipping Bills,
- (iii) Bill of Lading (and/or Airways Bills/PP Receipts),
- (iv) Customs/Bank attested Invoices,
- (v) Bank Certificates of exports and realization,
- (vi) GR declaration etc, and
- (vii) connected books of accounts

c. For export of services

- (i) Bank Certificate of direct foreign exchange earning,
- (ii) GR declaration,
- (iii) Forward Inward Remittance Certificates (FIRC's),
- (iv) Certificate from international credit card companies,
- (v) C.A certificate for the indirect sources,
- (vi) Certified statements from the Banker/ Chartered Accountant of Foreign Exchange Earnings and connected books of accounts.

(In respect of indirect forex earnings duly certified by Chartered Accountant such as amount received from Travel agents/Tour Operators, Foreign Airlines for stay of Crew and Catering, UN organizations and Diplomatic Missions and Encashment Certificate from authorized dealers and others in terms of DGFT Policy circular no.60/97-2002 dated 24.12.1998)

2 The relevant accounting and financial register(s) as prescribed under different Acts and Rules made there under have been maintained and verified by us.

3 The following Details have been verified by me / us:

1A. EPCG Authorisations already obtained till date.

S.No	EPCG Authorisation No and Date	Products to be exported/services to be rendered	RA which issued Authorisation	CIF Value / Duty saved (Rs)	Expiry Date of E.O. Period	Redemption Date / Remarks
1	2	3	4	5	6	7
(i)	Redeemed cases during the last 4 years (year-wise)					
	Total:					
(ii)	Not redeemed					

	cases					
	Total:					

1A. (Contd.)							
Sl. N o.	EPCG Authorization Details & Date	Average EO (Over complete EOP)		Separate EO on CIF / Duty Saving (Over complete EOP)		Total EO	
		Fixed	Fulfilled	Fixed	Fulfilled	Fixed	Fulfilled
1	2 (as in 3)	7	8	9	10	11 = 7+9	12 = 8+10
(i)	Redeemed EPCG Authorization						
	Total (i)						
(ii)	Non-Redeemed EPCG Authorization						
	Total (ii)						
	Grand Total (i + ii)						

1B. Details of physical exports / Deemed exports made / services rendered (For same product)

Sl. N o.	BRC No. & Date	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/) ++					
		No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9	10

1C. Details of physical exports / Deemed exports made / services rendered (For Similar product)

Sl. N o.	BRC No. & Date	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/) ++					
		No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9	10

--	--	--	--	--	--	--	--	--	--

1D. Details of physical exports / Deemed exports made / services rendered (For Alternate product)

Sl. No.	BRC No. & Date	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/) ++					
		No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9	10

1E. Total Exports = (4A + 4B + 4C)

Sl. No.	BRC No. & Date	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/) ++					
		No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9	10

4. The information given by the applicant firm/company regarding details on
- imports/exports made and services rendered,
 - foreign exchange earnings/ realization (both from direct and indirect sources)
 - third party exports
 - deemed exports

is in agreement with the Foreign Trade Policy 2004-09 and the rules and procedures made there under, the relevant register and records and the books of accounts maintained by M/s..... and their subsidiaries and is also true and correct.

It has been ensured that the information furnished is true and correct in all respects; no part of it is false or misleading and no relevant information has been concealed or withheld;

5. I / We hereby certify that the Shipping Bills contain the relevant EPCG Authorization No. and date have been verified, in respect of specific export obligation.
6. I/We hereby certify that the total value of outstanding export proceeds beyond a period of 360 days from the date of exports made by the applicant is Rs._____.
- I/We hereby certify that the total value of outstanding export proceeds beyond a period of 6

months from the date of exports made by the applicant is Rs._____.

7. Neither I, nor any of my/our partners is a partner, director, or an employee of the above-named entity, its Group companies or its associated concerns;
8. I/We fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us liable to face any penal action or other consequences as may be prescribed in law or otherwise warranted.

(Signature and Stamp/ Seal of the Signatory)

(Chartered Accountant/ Cost & Works Accountant)

Place:

Date:

Name of the Signatory:

Address:

Membership No:

If any of the documents of record mentioned in serial number (i) have not been maintained/ furnished, examined or verified, they may please be specified below:-

- 1.

Note:

1. Each page of this annexure is to be signed by the Chartered Accountant with his registration number.