

APPENDIX 26

CERTIFICATE OF CHARTERED ACCOUNTANT COST AND WORKS ACCOUNTANT/ COMPANY SECRETARY (FOR ISSUE OF EPCG/ANNUAL EPCG AUTHORIZATION)

I/We hereby confirm that I/We have examined the prescribed registers and also the relevant records of M/s..... and hereby certify that:

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

(a) For deemed exports:

- (i) Copy of ARO/Back to back inland letter of Credit of Advance Authorisation for intermediate Supplies or Supply invoices or CT3/ARE3 duly certified by the Bond Office of EOU concerned showing that supplies have been received.
- (ii) Evidence of having received the payment through normal banking channel in the form given in Appendix-22B or a self certified copy of payment certificate issued by the Project Authority concerned in the form given in Appendix-22C.

(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 Certificate 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 (FIRCs),
- (iv) Certificate from international credit card companies,
- (v) C.A. certificate for the indirect sources, (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).
- (vi) Certified statements from the Banker/Chartered Accountant of Foreign Exchange Earnings and connected books of accounts.

II. The relevant accounting and financial register(s) as prescribed under different Acts and Rules made thereunder have been maintained and authenticated under my/our seal and signature.

III. The information given by the applicant firm/company in the 'Aayaat Niryaat Form' including details on

(a.) imports/exports made and services rendered,

(b.) foreign exchange earnings/ realization (both from direct and indirect sources)

(c.) third party exports

(d.) deemed exports

Is in agreement with the Foreign Trade Policy 2009-14 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.

IV. 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.

V. 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.

VI. Details of export of same/similar products made during the Preceding 3 years as in Column 12 of ANF 5A:

Financial Year	FOB Value	
1.	US\$	Rs.
2.	US\$	Rs.
3.	US\$	Rs.

(Signature and Stamp/ Seal of the Signatory)

(Chartered Accountant/ Cost & Works Accountant/Company Secretary)

Name of the Signatory:
Place: Address:
Date: 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.
- 2.

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