

**APPENDIX 26 A**

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

I/We hereby confirm that I/We have examined the prescribed registers and also the relevant records of M/s.....in respect authorisation No..... dated..... 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 there under have been maintained and authenticated under my/our seal and signature.

III. I/We hereby certify that the Shipping Bills containing the relevant EPCG Authorization Number and Date have been verified, in respect of specific export obligation. The Shipping Bill which do not contain EPCG Authorization Number and Date have been verified as per Policy Circular No. 7/2002 dated 11.07.2002(Copy of original documents submitted by the firm are enclosed).

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.

(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.
- 2.

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