APPENDIX 23 A

(Please see para 4.7A, 4.28, 4.30 of the HBP. v1)

Format for accounting of consumption and stocks of duty free imported or domestically procured raw materials, components etc. allowed under advance authorisation for pharmaceutical product manufactured through Non Infringing (NI) process.

Inputs allowed in the authorisation				Product(s) exported under the authorisation				alance inputs, f any 4 - 8)	In case of balance inputs as in column 9			Remarks
Sl No.	Authorisation No (s) with date	Name of the Inputs	Quantity	Name of the Product	Quantity	Inputs Actually consumed for the exported product**			Additional exports effected in proportion to excess inputs	Input quantity reduced proportionate-ly in the authorisation*	Customs duty paid alongwith interest	
						Inputs	Quantity (Including actual wastage incurred)					
1	2	3	4	5	6	7	8	9	10	11	12	13

*Applicable only in case either partial import or "NIL" import has been effected.

** In case of post export replenishment, details of inputs used (whether duty paid or not) in the exported product has to be furnished.

We declare that the aforesaid particulars are correct.

Signature of the authorisation holder

Place: Name in block letters: _____.

Date: Full official address: _____

Full Residential address: _____

Official Seal / Stamp Telephone No.: _____

E-mail: _____

Note:

1. Please mention N.A. wherever the information required in the table is not applicable.
2. For columns 10 & 12 of the table, please furnish the copy of the documentary evidence.

FORMAT OF CENTRAL EXCISE CERTIFICATE

I hereby confirm that I have examined the production details and the records of M/s _____(Name of the authorisation holder) and verified the details furnished in Appendix 23A format. I hereby certify the following details of consumption of inputs for the pharmaceutical product, manufactured through Non Infringing (NI) process, against their advance authorization No. ---------- dated ----------.

1. Name of the Advance Authorisation holder:
2. Address of the manufacturing unit:
3. Name of the exported product:
4. Type of exports: Physical / Deemed / Both (pl strike out whichever is not applicable).
5. Period for which production details verified:
6. Quantity exported against the authorization:
7. Details of inputs consumed in per unit of exported product:

Sl. No.	Name of the Input(s) used	Quantity consumed
1		
2		

Date:
Place:
Office seal/Stamp:

Name of the Central Excise official:
Designation:
Telephone No. (O):
E-mail address (if any):
Postal Address:

Note:

1. This certificate shall be required only when the product manufactured and exported is a pharmaceutical product manufactured through Non-Infringing (NI) process. This certificate is to be signed by an official not below the rank of Superintendent of Central Excise, under whose jurisdiction the manufacturing unit of the Advance Authorisation holder is located).

2. As per the policy provision, solvent(s) shall be allowed maximum upto 25% of the requirement of solvents indicated in the ANDA / DMF. However, in cases where recovery is not possible and the solvent gets poisoned, full quantity of solvent as per ANDA / DMF shall be allowed. Central Excise Authority shall verify and certify the actual requirement of solvents accordingly for the purpose of Sl. No. 7 above.

GUIDELINES FOR APPLICANTS

[Please see paragraphs 4.7 A, 4.25 & 4.26 of HBP v1]

1. Two copies of the application must be submitted unless otherwise mentioned.
2. Each individual page of the application has to be signed by the applicant.
3. FOB value of export for the purpose of V.A shall be arrived at after excluding the Agency Commission, if any. This provision shall be applicable for authorizations issued on or after 1.4.2008.
4. Application must be accompanied by documents as per details given below:

(1) For physical exports:

I. Bank Certificate of Exports and Realisation in the form given at Appendix 22A or Foreign Inward Remittance Certificate (FIRC) in the case of direct negotiation of documents or Appendix 22D in case of offsetting of export proceeds. However, realisation of export proceeds shall not be insisted if the shipments are made against confirmed irrevocable letter of credit or bill of exchange is unconditionally Avalised/ Co- Accepted/ Guaranteed by a bank and the same is confirmed by the exporters bank and certified by the bank in column 14/15 of Appendix 22A. For status holders, irrevocable letter of credit would suffice.

II. EP copy of the shipping bill(s) containing details of shipment effected or bill of export in case of export to SEZ.

III. A statement of exports giving details of shipping bill wise exports, indicating shipping bill number, date, FOB value as per shipping bill and description of export product.

IV. A statement of imports indicating bill of entry wise item of imports, quantity of imports and its CIF value.

V. In case where CENVAT credit facility on inputs have been availed for the exported goods, the goods imported against Advance Authorisation shall be utilized only in the manufacture of dutiable goods whether within the same factory or outside (by a supporting manufacturer) even after completion of export obligation, for which the authorisation holder shall produce a certificate from either the jurisdictional Central Excise Supdt. Or Independent Chartered Accountant /Cost and Works Accountant at the option of the exporter.

VI. In case of a pharmaceutical product manufactured through Non Infringing (NI) process, duly filled in Appendix 23A duly verified and certified by the jurisdictional Central Excise Authority on consumption of inputs against the advance authorisation.

(2) For deemed exports:

I. A copy of the invoice or a statement of invoices duly signed by the unit receiving the material and their jurisdictional excise authorities certifying the item of supply, its quantity, value and date of such supply. However in case of supply of items which are non excisable or supply of excisable items to

a unit producing non excisable product(s), a project authority certificate (PAC) certifying quantity, value and date of supply would be acceptable in lieu of excise certification. However, in respect of supplies to EOU/EHTP/ STP/ BTP, a copy of CT-3/ARE-3 duly signed by the jurisdictional excise authorities certifying the item of supply, its quantity, value and date of such supply can be furnished in lieu of the excise attested invoice (s) or statement of invoices as given above.

However in case of supply of the product by the Intermediate supplier to the port directly for export by the ultimate exporter (holder of Advance Authorisation or DFIA) in terms of paragraph 4.13 of HBP v1, copy of the shipping bill with the name of domestic supplier as Intermediate supplier endorsed on it along with the file No. / Authorisation No. of the ultimate exporter and the intermediate supplier shall be required to be furnished.

II. Payment certificate from the project authority in the form given in Appendix-22C. In the case of Advance Authorisation for Intermediate Supplies/ deemed exports, supplies to the EOUs / EHTPs / STPs/ BTPs, documentary evidence from the bank substantiating the realisation of proceeds from the Authorisation holder or EOUs / EHTPs / STPs / BTPs, as the case may be, through the normal banking channel, shall be furnished in the form given at Appendix 22B. However realisation of proceeds shall not be insisted upon if the shipments are made against confirmed irrevocable inland letter of credit or inland bill of exchange is unconditionally Avalised / Co-Accepted/ Guaranteed by a bank and the same is confirmed by the exporters bank and certified by the bank in column 5/6/7 of Appendix 22B. For status holders, irrevocable inland letter of credit would suffice.

III. A statement of supplies giving details of supply invoices and indicating the invoice number, date, FOR value as per invoices and description of product.

IV. A statement of imports indicating bill of entry wise item of imports, quantity of imports and its CIF value.

V. In case where CENVAT credit facility on inputs have been availed for the exported goods, the goods imported against Advance Authorisation shall be utilized only in the manufacture of dutiable goods whether within the same factory or outside (by a supporting manufacturer) even after completion of export obligation, for which the authorisation holder shall produce a certificate from either the jurisdictional Central Excise Supdt. Or Independent Chartered Accountant / Cost and Works Accountant at the option of the exporter.

VI. In case of a pharmaceutical product manufactured through Non Infringing (NI) process, duly filled in Appendix 23A duly verified and certified by the jurisdictional Central Excise Authority on consumption of inputs against the advance authorisation.