## **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 <u>Policy circular no.60/97-2002</u> 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 1.	FOB Value 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.