

APPENDIX- 5C

CERTIFICATE OF CHARTERED ACCOUNTANT/COST ACCOUNTANT/COMPANY SECRETARY

(FOR GRANT OF EXPORT OBLIGATION DISCHARGE CERTIFICATE (EODC) OF EPCG AUTHORIZATION)

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

(a) For deemed exports:

- (i) Supply invoices or ARE-3 duly certified by the Bond Officer of EOU concerned showing that supplies have been received.
- (ii) Bill of exports in case of supplies to SEZ units.
- (iii) e-BRC or BRC in the format of Appendix-22B as per HBP (2009-2014) as evidence of having received the payment through normal banking channel or a self certified copy of payment certificate issued by the Project Authority Concerned in the form given in Appendix-7D.

(b) For export of goods:

i. Export Order/Contract,

- (ii) Shipping Bills/Third Party Shipping Bills (along with supporting documents as provided in Para 5.10(d) of HBP 2023 /Bill of Exports/Airways Bills/PP Receipts

- (iii) Bill of Lading
- (iv) Customs/Bank attested invoices
- (v) e-BRC/ export realisation from RBI's EDPMS / Bank Certificate of Export and Realization
- (vi) GR declaration, and
- (vii) Connected books of accounts

(c) For export of services:

- (i) e-BRC/export realisation from RBI's EDPMS/ Bank Certificate of direct foreign exchange earning,
- (ii) GR declaration,
- (iii) Foreign Inward Remittance Certificates (FIRCs)
- (iv) Certificate from international credit card companies
- (v) C.A. certificate for indirect sources,
- (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. In cases where the Shipping Bills do not contain EPCG Authorization Number and Date an Affidavit from the authorization holder has been obtained that the exports accounted for fulfillment of specific EO against this EPCG authorization have not been/shall not be taken into account for fulfillment of either specific or average EO of any other EPCG authorization. It is further certified that the shipping bills mentioned in the Affidavit are not Third party shipping Bills/Free Shipping Bills.

A statement giving details of the documents submitted by the authorisation holder towards evidence of EO fulfillment and Affidavit(if any) 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 maybe prescribed in law or otherwise warranted.

(Signature and Stamp/Seal of the Signatory)

(Chartered Accountant/ Cost Accountant/Company Secretary)

Place:

Date:

Name of the Signatory:

Address:

Membership No:

The following documents or record mentioned in serial number (I) have not been maintained/ furnished, examined or verified:-

- 1.
- 2.

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