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**NOTE: Answers in this FAQ document are informative in nature. No legal claims can be made on basis of same. Users should refer policy documents for legal position. Please refer to Foreign Trade Policy and Handbook of Procedures for policy related matters.**

## **EPCG and Post Export EPCG FAQs**

### **Q1. What does EPCG stand for? What is the benefit of an EPCG authorisation?**

EPCG stands for Export Promotion Capital Goods. The objective of this scheme is to facilitate the import of capital goods with the purpose of producing quality goods and services to enhance India's export competitiveness. EPCG scheme allows import of capital goods for pre-production, production and post-production at zero customs duty.

### **Q2. Who can benefit from the EPCG Scheme?**

Manufacturer exporters with or without supporting manufacturer(s), merchant exporters tied to supporting manufacturer(s) and service provider(s); and service providers. Refer FTP and HBP for latest details.

### **Q3. What are the prerequisites for applying for EPCG?**

**OR**

**What are the pre-requisites to avail benefits under EPCG scheme?**

To avail benefits under an EPCG scheme, following are required:

- Your user profile must be linked with an IEC.
- A valid DSC / e-sign must be registered in the system. You may verify the same from **My Dashboard > View and Register Digital Signature Token**.
- GSTN details corresponding to the branches of the IEC. The same may be added from **Services > IEC Profile Management > Modify IEC**.
- Valid RCMC details issued to the IEC.

### **Q4. If my IEC is in DEL/cancelled/suspended, am I eligible to apply for the EPCG authorisation?**

If your IEC is in DEL, you shall be allowed to proceed with submission of your request for issuance of an EPCG authorisation, however, your application shall only be actioned upon once your IEC is removed from DEL.

If your IEC is cancelled/suspended, you shall not be allowed to proceed with submission of your request for the issuance of an EPCG authorisation.

### **Q5. What is the export obligation under EPCG scheme? How is my export obligation calculated under the EPCG scheme?**

**OR**

**What are the conditions to be fulfilled under the EPCG scheme?**

Refer FTP and HBP for latest details. Export obligation under the EPCG scheme is required to be fulfilled by export of goods/services rendered by you. There are two types of export obligation which the authorisation holder is obligated to complete:

- **Annual average export obligation:** The export obligation is over and above, the average level of export achieved by you as an authorisation holder in the preceding three licensing years for the same and similar products within the overall export obligation period including the extended period (if any). Such average would be the arithmetic mean of export performance in the previous three years for the same and similar products.

- **Specific export obligation:** Specific export obligation is calculated as six times the duty saved amount. You must fulfill a minimum of 50% of export obligation in each block of years, i.e., the first block being the first 4 years and the second block is of the remaining 2 years.

**Q6. What is first block period?**

OR

**What is second block period?**

OR

**How is my export obligation period divided into blocks?**

My export obligation period is defined for six years from the date of issuance of the authorisation. This six-year period is divided into two blocks, namely, the first block and the second block.

The **first block** period is for the first four years from the date of issuance of the authorisation. Whereas, the following two years are known to be the **second block** period of your authorisation.

**Q7. Is there any exemption from maintenance of Annual average export obligation?**

OR

**Am I eligible for an exemption from maintenance of Annual average export obligation?**

OR

**How can I avail the benefit for exemption from the maintenance of Annual average export obligation?**

In case of export of goods relating to specific sectors as specified in the HBP 2014-19 para 5.13(a), exemption from maintenance of annual average export obligation **may** be provided to you.

To avail this benefit, please mention your sector of export under the field, **Are the export item(s) present in the following list** in your application for the issuance of an EPCG/Post export EPCG authorisation.

**Q8. Am I eligible for a reduction in my specific export obligation?**

OR

**How can I avail the benefit for reduction in my specific export obligation?**

The specific export obligation may be reduced for the EPCG authorisation holder, in the following cases:

S.No.	Case	Exemption Provided
1.	In cases, where you have completed 75% or more of specific export obligation and 100% of average export obligation till date (if any), in half or less than half of the original export obligation period specified.	Remaining export obligation shall be condoned and the authorisation be redeemed by the RA concerned.
2.	For exporters of Green Technology Products	Specific EO shall be 75% of the EO
3.	For units located in Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Jammu and Kashmir	Specific EO shall be 25% of the EO

Only one of the above benefits may be provided to you. The intension for the same may be shown while applying for the issuance of the authorisation, if applicable. Also, while applying for issuance of the authorisation, the same may be indicated in the field of **Sector Classification of Capital Goods sought to be imported** field.

**Q9. What items are allowed for import under the EPCG scheme?**

Capital Goods for the purpose of the EPCG scheme shall include:

- Capital goods as defined in Chapter 9
- Computer systems and software which are a part of the capital goods
- Spares, moulds, dies, jigs, fixtures, tools & refractories
- Catalysts for initial charge plus one subsequent charge

**Q10. I couldn't complete my application, however, I had saved it after filing it partially. Where can I find it?**

**OR**

**Where can I find my partially filled application?**

Please follow the below path to access your draft applications for EPCG

- My Dashboard > Draft Applications.
- Click on **Action** (Under the Results) > **Open**

**Q11. What is an application number? Where can I find it?**

When an application is created and saved for the first time, an application number gets created. All draft applications have an application number. The same can be found by following the below path:

**My Dashboard > Draft applications**

**Q12. What is a file number? Where can I view my submitted applications/File number?**

When an application is submitted, a file number is generated. The application is tracked via this file number.

Please follow the below path to get the file number for EPCG

- My Dashboard > Submitted Applications
- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**.
- All details of submitted applications are available in the search results. These details also include their file number.

**Q13. How can I request for withdrawal of my submitted application?**

Please follow the below path to withdraw a submitted application

- My Dashboard > Submitted Applications
- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**
- Click on **Action** (Under the Results) > **Withdraw**

**Q14. Where can I view my approved authorisations?**

Please follow the below path to get the approved authorisations for EPCG

- My Dashboard > Submitted Applications
- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**
- Click on **Action** (Under the Results) > **View Approved Licenses > View Letter**

**Q15. What is view lifecycle? Where can I see it?**

Please follow the below path to view lifecycle of a submitted file for EPCG

- My Dashboard > Submitted Applications.

- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**
- Click on **Action** (Under the Results) > **View Life Cycle**

**Q16. Where can I see the DSC/e-Sign details of the submitted applications?**

Please follow the below path to view the DSC/e-Sign details of a submitted file for EPCG

- My Dashboard > Submitted Applications.
- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**
- Click on **Action** (Under the Results) > **DSC/e-Sign Details**

**Q17. Where can I check the status of my submitted application?**

Please follow the below steps to check the status of a submitted application for EPCG

- **My Dashboard > Submitted Applications**
- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**
- In the search results, please find the status of the submitted application under the column **File Status**

**Q18. How will I get to know whether my payment is successful or failed in the system?**

OR

**Where can I check the status of my payments for an application?**

Post successful payment against your submitted application, an Acknowledgement message stating the successful submission of the application shall be shown on the screen.

The same can be confirmed by following the below steps:

- **My Dashboard > Submitted Applications**
- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**
- Click on **Action** (Under the Results) > **Payment Details**

**Q19. What to do if my application is marked as deficient?**

If the File Status of your submitted application is marked as deficient, please follow the below steps to respond to the deficiency raised by the officer:

- **My Dashboard > Submitted Applications**
- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**
- Click on **Action** (Under the Results) > **Respond Deficiency**
- Click on **View** under the **Deficiency view** to view the deficiency letter issued by the officer.
- To respond to deficiency, click on **Respond** under the **Respond to Deficiency**.
- A pop-up shall appear asking you **Do you want to amend application?** , in case you have to add attachments only, please click on **NO** whereas, to make changes to your application, please click on **YES**.
- On submission of your response, the **life cycle view** of the application is updated for your reference and the file is submitted to the RA officer who issued the deficiency letter.

**Q20. Where can I confirm the submission of my response to a deficiency against my submitted application?**

Post submission of your response to the deficiency, a pop-up appears confirming your submission. Also, the same gets updated in the life cycle view.

**Q21. Where can I check the status of CBIC transmission?  
or  
How do I know if my authorisation details have been sent to CBIC?**

Please follow the below path to check the transmission status to CBIC for EPCG applications:

- **My Dashboard > Submitted Applications**
- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**
- Click on **Action** (Under the Results) > **Transmission Details**

**Q22. What to do if the status of transmission to CBIC has failed?**

In case of a failure of transmission of the status to CBIC, you shall be required to make a fresh request for amendment to the issued authorisation based on the CBIC Response.

**Q23. How do I fulfill export obligation under EPCG?**

You can export either directly or through third party(s). Export proceeds are to be realized in freely convertible currency except for deemed exports. Import of capital goods imported under the EPCG scheme shall be subject to Actual user condition, until the export obligation is completed.

**Q24. How can I take a print of the application or download it for future reference?**

Each form has a section of application summary that shows values for all fields filed in the application. This section of application summary, has a button for "Print Application" enabled on the top right corner of the section. Please click on the button to download the application for your future reference.

**Q25. What is Post Export EPCG Duty Credit Scrip?**

Post Export EPCG Duty Credit scrip(s) shall be available to exporters who intend to import capital goods on full payment of applicable duties, taxes and cess in cash and choose to opt for this scheme.

- The basic customs duty paid on capital goods are remitted in the form of freely transferable duty credit scrip(s) under this scheme. This scrip shall be similar to that issued under Chapter 3 of FTP.
- Specific export obligation shall be 85% of the applicable specific export obligation under the EPCG scheme. However, the average export obligation shall remain unchanged.
- The duty remission shall be in proportion to the EO fulfilled.
- All provisions for utilization of the duty credit scrip(s) shall be applicable to Post Export EPCG Duty Credit Scrip(s) as under Chapter 3 of FTP.
- All provisions of the existing EPCG scheme shall apply in so far as they are not inconsistent with this scheme.

**Q26. What is the procedure to avail benefit under the Post Export EPCG Duty Credit scheme?**

To avail benefits under the Post Export EPCG Duty Credit Scrip, please follow the below steps:

- Services > EPCG
- Click on Apply for EPCG/Post Export EPCG authorisation

- Now apply for issuance of a post export EPCG authorisation by choosing Post Export EPCG under the Application for field.
- Post issuance of the authorisation, start with your exports against the authorisation number issued to you.
- After completion of your exports, you may apply for issuance of Post Export Duty Credit Scheme by proceeding for Closure.

For more details on the process of submission of the application of issuance of the authorisation and application of closure for issuance of Post Export EPCG Duty Credit Scrip, please refer to the user manual.

**Q27. What in case I fail to complete my export obligation?****OR****What shall happen incase I default on my export obligation?**

In case you fail to fulfil the prescribed export obligation, you shall pay duties of Customs plus interest proportionate to the unfulfilled value as prescribed by Customs authority.

For more details on the process of submission of the application for closure with the option of Regularisation, please refer to the user manual.

## Issuance of EPCG/Post export EPCG Authorisation

**Q28. Where can we apply for EPCG authorisation?**

**OR**

**Where can we get the link to apply for EPCG authorisation?**

**OR**

**Where can we apply for Post Export EPCG authorisation?**

Please follow the below path to apply for issuance of an EPCG/Post Export EPCG authorisation:

- **Services > EPCG**
- Click on **Apply for EPCG/Post Export EPCG (ANF – 5A)**

**Q29. Can I create a copy of an existing application?**

Please follow the below path to create a copy of an existing application for EPCG

- My Dashboard > Submitted Applications.
- Enter **Type of Scheme** (Select in dropdown: Export Promotion Capital Goods (EPCG)) and **Type of Sub Scheme** (Issuance of EPCG Authorisation/Post-Export EPCG Authorisation)
- Click on **Search**
- Click on **Action** (Under the Results) > **Make a Copy**

**Q30. Why do I get a pop up for Outstanding Authorisations?**

The pop-up for Outstanding Authorisations is the list of all authorisations that have been issued to your IEC and where the Export obligation is still pending for fulfillment.

**Q31. What to do if the Outstanding authorisations is not showing updated details?**

If the details of the active authorisations are not coming correctly, you are requested to check and update all bill of entries, shipping bill and e-BRCs in the Bills repository.

The same can be found by navigating to **My Dashboard > Repositories > Bills Repository**

**Q32. What to do if the authorisations which are already closed are still appearing in the pop-up of Outstanding Authorisations?**

If the authorisations which are already closed are still appearing in the pop-up of Outstanding authorisations, please apply for Manual EODC.

The same can be found by navigating to **Services > EPCG > Apply for Manual EODC**

**Q33. What do I have to choose in the field for Branch Code?**

In the application for the issuance of the authorisation, choose the branch code of a branch where the authorisation is to be used.

**Q34. Why is selecting a sector classification of Capital Goods sought to be imported mandatory? What to enter in the Justification for sector classification field?**

You must choose the **Sector Classification of the Capital Goods Sought to be imported** as applicable to you for import under the EPCG scheme. Based on this sector, you **may be** given either of the below benefits:

- Exemption from the maintenance of the annual average export obligation
- A reduced specific export obligation

The field **Justification of Sector Classification** must contain the justification of why you think the **Sector of Capital Goods sought to be imported** is classified under the selected sector.

**Q35. What can I do if I am not able to proceed as RCMC details were blank and non-editable?**

A valid RCMC is a pre-requisite for issuance of an EPCG authorisation and are available in the IEC profile. The details of the issued RCMC are provided by the respective Export Promotion Councils (EPCs), commodity boards, development authorities or other competent authorities in India.

**Q36. What can I do if I am not able to proceed as GSTN details are blank and non-editable?**

GSTN and RCMC details are mandatory for the issuance of an EPCG authorisation. Please add your GSTN details using the below steps:

- **Service > IEC Profile Management > Modify IEC**

**Q37. What can I do if I do not have the GSTN registration no. of my supporting manufacturer?**

GSTN registration number of the supporting manufacturer is a mandatory information required in case you have a supporting manufacturer. Please contact your supporting manufacturer to get this detail.

**Q38. How many exporters do I have to add under details of Common Service Provider?**

You have to add a minimum of six exporters under the details of common service provider to avail the benefit of being a common service provider.

**Q39. What can I do when the system gives me an error message “You are using the IEC already added in the list” while adding my exporters in the details of the Common Service Provider?**

As a common service provider, it is mandatory for you to provide valid IECs of a minimum of six exporters. Each exporter has a unique IEC and no two exporters can have the same IEC. Please contact your exporters to fill in valid and correct details.

**Q40. I am a common service provider, what do I do if I do not know the branch of my exporters?**

Branch of the exporters is an important information, please contact your exporters to fill in the valid and correct details.

**Q41. What categories of items of export are allowed under the EPCG Scheme?**

You may complete your export obligation by export of either services or products. While applying for the issuance of the authorisation, you must select whether the item of export is a service or a product against each item of export.

**Q42. When and how to use the feature of bulk upload for uploading of export items or import items?**

A new feature of bulk upload has been introduced in the new system. This feature shall allow you to capture all the import and export items offline in a sample excel file, you shall only have to upload the file to update the details of import/export items.

Please follow the below steps to use this feature:

- In the import/export section, click on the button for **Download Sample Excel**.
- The sample excel has been downloaded on your system. Fill the details of the items in that excel.
- Once you have added details of all the items in the excel, click on the button for **Bulk upload**.
- In the **Upload Attachments** section, click on **Choose File to Upload** and select the excel file that contains the details of items to be imported/exported.
- Now click on the button **Upload** to upload the file.



- The details in the file will now start to appear in the table below.

**Q43. What to do if I get an error message on bulk upload, that Row Number <Row No.> : <Field Name> should not be empty or numeric?**

You are getting this error message because the item with serial number as mentioned in the message is either empty or a numeric value for the mentioned field. Please enter a valid value for the field specified.

**Q44. What to do if I get an error message on bulk upload, that Row Number <Row No.> : with ITC(HS) Code as <ITC HS Code> is not valid. Please enter a valid ITC HS Code to proceed.**

You are getting this error message, because the ITC HS code specified on serial number <Row No.> doesn't exist. To refer to the latest list of ITC HS Codes Policy from, **Regulatory Updates > Application Master Data > ITC(HS) Details**.

**Q45. Why do I have to select "I agree that the Capital Goods sought to be imported are not present in Appendix 5F (as amended)"?**

**OR**

**What items are there in the Appendix 5F?**

**OR**

**What items are not permitted/permitted for import subject to specific conditions under the EPCG scheme?**

The list of capital goods not permitted/permitted for import subject to specific conditions under the EPCG scheme are listed under Appendix 5F.

It is important that you select the declaration mandatorily, declaring that the Capital goods sought to be imported is not an item that is not permitted/permitted for import subject to specific conditions under the EPCG scheme.

**Q46. What details do I have to enter in the indigenous details section?**

If you want to invalidate certain items of import mentioned in the section **Details of Capital Goods sought to be imported**, please select **Yes** for **Do you want to request for Invalidation?**. You shall now have to select the details of the items you wish to invalidate. Mention the quantity of the item you wish to invalidate. Please note that the **quantity of item to be invalidated cannot be greater than the quantity of import** declared in the section **Details of Capital Goods sought to be imported**. Apart from the details of items to be invalidated, you shall also have to specify the indigenous suppliers from whom the invalidated items shall be procured.

**Q47. What quantity of an item can be invalidated?**

**Quantity of item to be invalidated cannot be greater than the quantity of import** declared in the section **Details of Capital Goods sought to be imported**.

**Q48. How can I add multiple items under the same indigenous supplier/producer?**

To add multiple items against a single indigenous supplier/producer, you must first enter the details of all the items you wish to procure from the supplier/producer. After entering the details of the item, you must enter the details of the indigenous supplier/producer from whom you wish to procure the listed items. After adding the details of the indigenous details, the items listed shall be mapped to that supplier/producer. You may repeat the process to add more items and more indigenous suppliers/producers.

For more details on the process of application for invalidation, please refer to the user manual.

**Q49. How can I add multiple indigenous suppliers/producers?**

To add details of multiple indigenous suppliers/producers, you must first add the details of the items you wish to procure from the said supplier/producer, after adding the details of the items, enter the details of the supplier/producer. The same process shall be followed to add more indigenous supplier/producers.

For more details on the process of application for invalidation, please refer to the user manual.

**Q50. What if there is no specific ITC HS Code that matches to the product I am importing/exporting?**

If the ITC HS Code of the product you are importing/exporting doesn't match, please verify the ITC HS Code from the below path:

- **Regulatory Updates > Application Master Data**
- Click on **ITC(HS) details**

**Q51. What if I'm unsure about the 'Technical description of the product' for the product being imported/exported?**

Technical description of the product to be imported/exported is important information. Please mention the technical details of the product to be imported/exported under the EPCG Scheme. This description may include the make, brand, specifications of the product etc.

**Q52. Can I import/export multiple products under a single EPCG authorisation?**

Yes, you may import/export multiple items that are of same or similar nature, under a single EPCG authorisation.

**Q53. What can I do if I am not able to proceed as BG/LUT details were blank and non-editable?**

BG/LUT details are mandatory for the issuance of the authorisation. Please follow the below steps to add the BG/LUT details in your application:

- **My Dashboard > Repositories > BG/LUT repository**
- Add the details of the BG/LUT.
- After adding BG/LUT details please search and attach in the application.
- Submit the physical copy of the BG/LUT to the RA office at the earliest for processing of the application.

For more details on the process of attaching a BG/LUT to your application, please refer to the user manual.

**Q54. What is the application fee?**

A registration fee of INR 1 per thousand subject to a minimum of INR 500/- and a maximum of INR 1 Lakh on duty saved amount of the authorisation will need to be paid through electronic mode in the online system for each application for issuance of the authorisation.

**Q55. How is my total duty saved value calculated?**

Total duty saved value is calculated based on the below formula:

*Total duty saved*

= *Total duty saved (as per the details of capital goods sought to be imported)*

+ *Total notional duty saved (as per the indigenous details)*

– *Proportional duty saved of the invalidated quantity (from the details of capital goods sought to be imported)*

**Q56. What is my Specific export obligation to be imposed (First Block)? What is my Specific export obligation imposed (Second Block)? What is my Specific export obligation imposed (overall)?**

Specific export obligation imposed (overall) is calculated as six times the duty saved amount of the authorisation post exemptions requested for (if any is applicable relevant options shall be visible). However, the final specific export obligation shall remain whatever is approved by the RA concerned.

Specific export obligation to be imposed (First Block) is the amount of specific export obligation that must be completed within the first block i.e., the first four years from the date of issuance of the authorisation. This is calculated as 50% of the specific export obligation imposed (overall).

Specific export obligation to be imposed (Second Block) is the amount of specific export obligation that must be completed within the second block i.e., the next two years after the First Block. This is calculated as 50% of the specific export obligation imposed (overall).

**Q57. How long is the EPCG authorisation valid for?  
OR  
What is the validity of an EPCG authorisation?**

Imports under the EPCG authorisation shall be subject to an export obligation equivalent to six times the duties, taxes and cess saved on the capital goods, to be fulfilled in six years reckoned from the date of issuance of the authorisation.

EPCG authorisation shall be valid for imports for 18 months from the date of issuance of the authorisation.

**Q58. Is there any extension of the time limit available for imports?**

No. Revalidation of EPCG authorisation shall not be permitted currently.

**Q59. Why am I getting warning messages of change in currency rates?**

The currency rates applicable in the system is as per the latest Customs Notification. Whenever the values of the currency rate are updated, the same is intimated in the system as a message on the screen.

**Q60. Is any special benefit allowed under the EPCG scheme for exports of such products? What are the green technologies products?**

A benefit of reduction of 25% is given in the specific export obligation for export of green technology products. The green technology products that provide this reduction in the specific export obligation are as per HBP 2014-19 para 5.29

**Q61. Which all attachments/documents are mandatory for submission of the application?**

Following are the list of documents/attachments that are mandatory to apply for the issuance of an EPCG authorisation:

- Self-certified copy of MSME/IEM/LOI/IL in case of products or a self-certified copy of Service Tax Registration in case of Service Providers. (in case of Service Providers, who are not registered with Service Tax authorities, a declaration in this regard will be submitted as a part of the application (declaration no. 6), service tax registration is not required to be submitted. In such cases RCMC from EPC concerned will suffice)
- Certificate from a Chartered Engineer in the format given in Appendix 5A.
- Certificate from a Chartered Accountant/Cost Accountant/Company Secretary in the format given in Appendix 5B.

- In case of Import of spares, tools, refractories and catalyst for existing plant and machinery, a list of plant/machinery imported and already installed in the factory/premises of the applicant firm/ supporting manufacturer for which the above items are required, duly certified by a Chartered Engineer or jurisdictional Central Excise authority.
- In case of EPCG applications made by EOU/SEZ units, a self-certified copy of the 'No Objection Certificate' from the Development Commissioner concerned showing the details of the capital goods imported/indigenously procured by the applicant firm, its value at the time of import/sourcing and the depreciated value for the purpose of assessment of duty under the Scheme is to be submitted.

**Q62. Why do I have to pay additional fees while submitting the updated application after deficiency was issued?**

When you increase the duty saved amount/duty paid amount in the application while responding to the deficiency, you are required to pay an additional charge proportional to the increase in duty saved/duty paid value.

**Q63. On declaration page of an application form, I am unable to proceed further, or system is not allowing me to click on "Save and Next".**

If user profile is not updated, please update the details of your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.

**Q64. Is Re-Export available for EPCG in the new system?**

No, the current online system has no provision for this. It is be handled at the customs end.

**Q65. Is transfer of authorization possible for EPCG?**

No, as per policy authorizations are non-transferable.

## **Amendment**

### **Q66. Is there a time period for amendment of an issued authorisation?**

An authorisation may only be allowed for amendment until its import validity period. No authorisations shall be permitted for amendment post the validity period of the authorisation.

### **Q67. What modifications am I allowed to request for against an issued Authorisation? What is the process for the same?**

**OR**

#### **How can I apply for amendment of EPCG authorisation?**

You may add new items, increase or decrease the quantity of items, duty saved/duty paid amounts, modify the UOM, Nature of capital goods sought to be imported, and the Primary use of the capital goods, request for transfer of capital goods from.

Please follow the below steps to request for amendment to the authorisation:

- Services > EPCG
- Click on **Amendment of fields of EPCG Authorisation**
- Select the authorisation for which the modification is proposed from the list given.

Please note that a fresh nexus certificate signed by a Chartered Engineer shall be required on addition or deletion of items to the import or export list.

### **Q68. What can I do if I get an error message that You have already submitted the Amendments to Issued EPCG request for Authorisation Number: <Authorisation No.> via file number <File No.> and is currently under processing with <RA office>. Track status via My Dashboard-> Submitted Application?**

If you get this error, it means that you already have a file for the selected authorisation in progress. You shall have to wait for an action to be performed by the RA officer to create a new request for the selected authorisation.

### **Q69. What is the significance of initial and revised value of my authorisation validity dates?**

The initial and the revised values of the authorisation validity dates show the import and export validity dates as per the issued authorisations and amended validity dates (if any).

If no extensions that have been granted against the selected authorisation, the initial and the revised values shall be the same.

### **Q70. What is the significance of initial and revised values of my authorisation export obligation values?**

The initial and the revised values of the authorisation export obligation values show the values as per the issued authorisation and the values after amendment/invalidation (if any) for the selected authorisation.

If no modifications are made to the issued authorisation, the initial and the revised values shall be the same.

### **Q71. What do columns for Quantity as per authorisation, Quantity to be imported signify?**

Quantity as per authorisation is the quantity of the item for which the authorisation was issued or the latest values post amendments (if any).

Quantity to be imported is the quantity of items left for imports. This is calculated as Quantity as per authorisation – Quantity to be invalidated – Quantity already imported.

**Q72. What can I do if the value for Quantity already imported is showing to be incorrect?**

The value of **Quantity already imported** is an auto-populated value. If the value is showing incorrectly, please check the details of the bill of entries in the shipping bills repository for more details.

**Q73. What do I have to enter for the field Justification for amendment?**

You must enter your reason for seeking an amendment for the issued authorisation in the field for **Justification for amendment**.

**Q74. What is the application fee?**

One per thousand for differential duty saved amount to be enhanced in addition to a flat fee of INR 200/- for amendment to the issued authorisation. No additional fee is required if maximum prescribed fee has been paid initially.

**Q75. Can I shift my import items to other units?**

The import items may be shifted by making a request in the amendment application and mentioning the address where the item is intended to be shifted.

On approval of the request for shifting, the items may be shifted to the requested unit. You must ensure to upload a fresh installation certificate within six months of the shifting.

**Q76. How can I delete/remove an item from the list of import/export?**

If you do not wish to import/export items as per the issued authorisation, you may decrease the value of the quantity of such import/export items to 0.

Please note: You shall not be allowed to decrease the quantity of already imported items to 0.

**Q77. Why can't I decrease my import quantity of an item?**

You can only decrease the quantities of import items if the bill of entries of these items already exists in the Shipping Bill Repository i.e., post importing the item, you shall not be allowed to decrease the quantity of the item.

**Q78. Why am I not able to edit the invalidation quantity in the application for amendment of the issued EPCG authorisation?**

You shall not be allowed to modify the invalidation quantity for invalidated items in amendment. You may do so by applying for invalidation separately using the below path:

**Services > EPCG > Invalidation of Authorisation.**

**Q79. What is the significance of Revised Export Obligation imposed section? What details does it show?**

The section for revised export obligation imposed shows the revised duty saved values/details of specific export obligation imposed post any amendments that may have resulted in due to an increase/decrease of duty saved amount.

**Q80. Which all attachments/documents are mandatory for submission of the application?**

Following are the list of documents/attachments that are mandatory to apply for the issuance of an EPCG authorisation:

- Certificate from a Chartered Engineer in the format given in Appendix 5A in case of any addition/deletions of import/export items.
- In case CG sought to be imported/item to be exported is under restricted category, a copy of clearance by EFC shall be uploaded and EPCG Authorization that shall be issued by RA and will bear an endorsement that EFC has approved issue of EPCG Authorization for restricted CG/export item.

**Q81. On declaration page of an application form, I am unable to proceed further, or system is not allowing me to click on "Save and Next".**

If user profile is not updated, please update the details of your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.

## **Invalidation**

### **Q82. What is invalidation? Can I source my import items from a domestic manufacturer/supplier?**

You may be allowed to source/procure the import items from the domestic manufacturer/supplier, to procure a capital good manufactured indigenously, by making an application for invalidation.

You may choose to invalidate your capital goods either at the time of application for the issuance of the authorisation or separately.

To invalidate items separately, please follow the below steps:

- **Services > EPCG**
- Click on **Invalidation of authorisation**

### **Q83. How to add invalidation details/indigenously procured item details and supplier details in the application for EPCG?**

Please follow the below steps to apply for invalidation of an issued authorisation:

- **Services > EPCG**
- Click on **Invalidation of authorisation**
- Now choose from the given list of issued authorisations against which you wish to invalidate.

To add multiple items against a single indigenous supplier/producer, you must first enter the details of all the items you wish to procure from the supplier/producer. After entering the details of the item, you must enter the details of the indigenous supplier/producer from whom you wish to procure the listed items. After adding the details of the indigenous details, the items listed shall be mapped to that supplier/producer. You may repeat the process to add more items and more indigenous suppliers/producers.

For more details on the process of application for invalidation, please refer to the user manual.

### **Q84. What can I do if I get an error message that You have already submitted the Amendments to Issued EPCG request for Authorisation Number: <Authorisation No.> via file number <File No.> and is currently under processing with <RA office>. Track status via My Dashboard-> Submitted Application?**

If you get this error, it means that you already have a file for the selected authorisation in progress. You shall have to wait for an action to be performed by the RA officer to create a new request for the selected authorisation.

### **Q85. What details do I have to enter in the indigenous details section?**

If you want to invalidate certain items of import mentioned in the section **Details of Capital Goods sought to be imported**, please select **Yes** for **Do you want to request for Invalidation?**. You shall now have to select the details of the items you wish to invalidate. Mention the quantity of the item you wish to invalidate. Please note that the **quantity of item to be invalidated cannot be greater than the quantity of import** declared in the section **Details of Capital Goods sought to be imported**. Apart from the details of items to be invalidated, you shall also have to specify the indigenous suppliers from whom the invalidated items shall be procured.

### **Q86. What quantity of an item can be invalidated?**

**Quantity of item to be invalidated cannot be greater than the quantity of import** declared in the section **Details of Capital Goods sought to be imported**.



**Q87. How can I add multiple items under the same indigenous supplier/producer?**

To add multiple items against a single indigenous supplier/producer, you must first enter the details of all the items you wish to procure from the supplier/producer. After entering the details of the item, you must enter the details of the indigenous supplier/producer from whom you wish to procure the listed items. After adding the details of the indigenous details, the items listed shall be mapped to that supplier/producer. You may repeat the process to add more items and more indigenous suppliers/producers.

For more details on the process of application for invalidation, please refer to the user manual.

**Q88. How can I add multiple indigenous suppliers/producers?**

To add details of multiple indigenous suppliers/producers, you must first add the details of the items you wish to procure from the said supplier/producer, after adding the details of the items, enter the details of the supplier/producer. The same process shall be followed to add more indigenous supplier/producers.

For more details on the process of application for invalidation, please refer to the user manual.

**Q89. What can I do if I am not able to proceed as BG/LUT details were blank and non-editable?**

BG/LUT details are mandatory for the issuance of the authorisation. Please follow the below steps to add the BG/LUT details in your application:

- **My Dashboard > Repositories > BG/LUT repository**
- Add the details of the BG/LUT.
- After adding BG/LUT details please search and attach in the application.
- Submit the physical copy of the BG/LUT to the RA office at the earliest for processing of the application.

For more details on the process of attaching a BG/LUT to your application, please refer to the user manual.

**Q90. What is the application fee?**

No fee is applicable for applications of invalidation.

**Q91. What are the benefits of domestic sourcing?**

You may be allowed a benefit of 25% in your specific Export Obligation for domestic sourcing.

**Q92. What can I do if I am getting an error to add at least one indigenous item in the table?**

You get this error when you haven't chosen a single item for invalidation and you wish to proceed with your request for invalidation.

You are requested to select the items to be invalidated and add the details of the indigenous supplier/producer for the respective items to proceed with your application of invalidation.

**Q93. Which all attachments/documents are mandatory for submission of the application?**

Following are the list of documents/attachments that are mandatory to apply for the issuance of an EPCG authorisation:

- An EPCG Performa invoice of Indigenous item intended to be invalidated.

**Q94. On declaration page of an application form, I am unable to proceed further, or system is not allowing me to click on “Save and Next”.**

If user profile is not updated, please update the details of your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.

## **Installation Certificate**

### **Q95. What is an installation certificate? When and how to submit an installation certificate?**

An installation certificate is a proof of installation of capital goods at the said factory/premises of the authorisation holder or the supporting manufacturer of the authorisation holder. This certificate may be obtained from the jurisdictional customs authority or an independent chartered engineer.

This certificate may be uploaded within six months from the date of completion of import of the item. However, in case of import of spares, the installation certificate shall be uploaded by the authorisation holder within a period of three years from the date of import.

The installation certificate may be uploaded in the system by following the below steps:

- Services > EPCG
- Click on **Installation Certificate**.
- Select from the given list of authorisations, the authorisation against which you want to submit your installation certificate.

For more details on the process of submission of the application of installation certificate, please refer to the user manual.

### **Q96. What can I do if I get an error message that You have already submitted the Amendments to Issued EPCG request for Authorisation Number: <Authorisation No.> via file number <File No.> and is currently under processing with <RA office>. Track status via My Dashboard-> Submitted Application?**

If you get this error, it means that you already have a file for the selected authorisation in progress. You shall have to wait for an action to be performed by the RA officer to create a new request for the selected authorisation.

### **Q97. What is the application fee?**

There is no fee for uploading the installation certificates.

### **Q98. What can I do if I get an error that please update the details of your bill of entry against the selected authorisation in the Bills repository to proceed?**

You are getting this error message because there exists no bill of entry corresponding to the authorisation selected in the shipping bills repository. You are requested to check the details for the same in the below path:

**My Dashboard > Repositories > Bills repository**

### **Q99. What can I do if the details of the installation certificate is coming blank but I have a bill of entry in the Bills repositories?**

If your details are coming blank, you must click on the button to Search Bill of Entry and select the bill of entries corresponding to the items of the authorisation. After selecting the bill of entries of your choice, please click Add.

The details of the bill of entry shall be populated in the List of Bill of entries mapping with certificate table. Now enter the details of the installation certificate corresponding to the item imported.

Upload your installation certificate post entering the details in the attachments section provided.

### **Q100. On declaration page of an application form, I am unable to proceed further, or system is not allowing me to click on "Save and Next".**

If user profile is not updated, please update the details of your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.

## **EO Extension**

### **Q101. Is there any extension of the time limit available?**

You may apply for an extension in the time limit available for exports by making an application for EO Extension.

### **Q102. How many times can I extend the export obligation period of the issued authorisation?**

**OR**

### **How many extensions are permitted under the issued authorisation?**

Two extensions each of one year may be permitted against an issued authorisation.

### **Q103. How can I apply for EO Extension of EPCG authorisation?**

**OR**

### **How can I apply for an extension in the time limit for exports?**

Please follow the below steps to request for EO extensions to the EPCG authorisation issued to you:

- Services > EPCG
- Click on **Apply for EO/Block Extension**
- Select whether the application is for a block-wise extension or an extension of the EO Period in the field **Application for**.
- Select an authorisation from the list of authorisation given

### **Q104. When to apply for a block-wise extension?**

When you haven't been able to complete your 50% of specific export obligation in the first four years of your authorisation, you apply for block-wise extension to extend the first block period.

You cannot apply for extension in the second block. To extend the overall EO period, you need to apply for Overall EO Extension.

### **Q105. What can I do if I get an error message that You have already submitted the Amendments to Issued EPCG request for Authorisation Number: <Authorisation No.> via file number <File No.> and is currently under processing with <RA office>. Track status via My Dashboard-> Submitted Application?**

If you get this error, it means that you already have a file for the selected authorisation in progress. You shall have to wait for an action to be performed by the RA officer to create a new request for the selected authorisation.

### **Q106. Why are my fields for Extended EO Period, valid up to coming as blank?**

The fields for **Extended EO Period, valid up to** is coming blank since you haven't been approved of an EO Extension in the past.

### **Q107. Why is Specific EO fulfilled coming as 0 when I have made exports in the past?**

If you have made exports corresponding to the authorisation selected and still the value for EO fulfilled is coming as 0, you are requested to check the shipping bills in the Bills repository by following the below path:

**My Dashboard > Repositories > Bills repository.**

### **Q108. What do I have to specify for field Reason for seeking EO Extension?**

You have to mention your reason for seeking EO Extension and the reason you were not able to complete your export obligation within the fixed period.

**Q109. What is the application fee?**

A composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation or an enhancement in export obligation imposed to the extent of 10% of total export obligation imposed under authorization, as the case may be, at your choice, for each year of extension sought. The option for this choice is given in the application form itself.

**Q110. Why is the system showing me the error “As per our records in the shipping bills repository, you have completed your obligation fixed against the selected authorisation.”?**

In case you are trying to extend the time for export obligation period when you have completed your export obligation, you shall receive this error. You needn't apply for extension and instead may proceed with closure of the said authorisation.

**Q111. On declaration page of an application form, I am unable to proceed further, or system is not allowing me to click on “Save and Next”.**

If user profile is not updated, please update the details of your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.

## **Clubbing**

### **Q112. Is clubbing of two EPCG authorisations permitted?**

Yes, clubbing of two or more EPCG authorisation is permitted for cases where the items of export are same or similar.

### **Q113. How to apply for clubbing?**

**OR**

**What is procedure to club authorisations?**

**OR**

**Where can I apply for Clubbing of my authorisations?**

Please follow the below path to apply for clubbing of two or more EPCG authorisations:

- **Services > EPCG**
- Click on **Clubbing of EPCG authorisation (ANF – 5C)**

### **Q114. What can I do if I get an error message that You have already submitted the Amendments to Issued EPCG request for Authorisation Number: <Authorisation No.> via file number <File No.> and is currently under processing with <RA office>. Track status via My Dashboard-> Submitted Application?**

If you get this error, it means that you already have a file for the selected authorisation in progress. You shall have to wait for an action to be performed by the RA officer to create a new request for the selected authorisation.

### **Q115. What would happen to my clubbed authorisations?**

The clubbed authorisations shall be governed by the following rules:

- The total export obligation would be re-fixed taking into consideration the total duty saved amounts of the clubbed authorisations.
- Export obligation period for the clubbed authorisations shall be reckoned from the first – authorisation issue date.
- The average export obligation for the clubbed authorisations shall be the highest of average export obligations endorsed on the individual authorisations so clubbed.

### **Q116. What to do after clubbing of my authorisations?**

Post clubbing of the issued authorisations, you can only apply for closure/redemption/regularisation. No further exports shall be permitted under the said authorisations.

### **Q117. On declaration page of an application form, I am unable to proceed further, or system is not allowing me to click on “Save and Next”.**

If user profile is not updated, please update the details of your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.

## Closure

### Q118. How to apply for closure of an authorisation?

OR

How to redeem my authorisation?

OR

How to proceed with regularization of my authorisation?

OR

How to surrender my authorisation?

OR

How to get an EODC for my authorisation?

OR

How to get the Post export EPCG duty credit scrips issued?

Please follow the below path to apply for closure of EPCG authorisations or issuance of Post export EPCG duty credit scrips:

- **Services > EPCG**
- Click on **Closure of EPCG authorisation (ANF – 5B)**

### Q119. What is the procedure for closure of my authorisation?

Please follow the below path to apply for closure of EPCG authorisations or issuance of Post export EPCG duty credit scrips:

- **Services > EPCG**
- Click on **Closure of EPCG authorisation (ANF – 5B)**
- Choose to apply for **redemption/regularization/surrender** of an issued authorisation or **issuance of Post export credit duty scrips**.
- Select an authorisation from the given list of authorisations.

### Q120. What exchange rate is used for conversion at the time of calculation for export obligation?

The exchange rates taken into consideration for granting the EODC, shall be as applicable on the date of issuance of the authorisation. For any trade in non-CBIC currencies, you must note the exchange rate of the currency as applicable on the date of issuance of the authorisation to be entered into the system at the time of closure.

### Q121. When can I surrender my authorisation?

You may surrender your authorisation anytime before the expiry of the export obligation period if you haven't utilized it yet. No authorisations with import made against them shall be allowed for surrender.

### Q122. When can I proceed with issuance of Post export credit duty scrips?

Post completion of your exports against the post export EPCG authorisation issued earlier, you may proceed with issuance of post export credit duty scrips.

### Q123. What to do if my shipping bills are not getting reflected in the application form for closure/redemption/regularization of EPCG authorisation/ issuance of Post export EPCG credit duty scrips?

If your shipping bills are not getting reflected in the application form for closure/redemption/regularization of the selected EPCG authorisation or for issuance of Post export credit duty scrips against the EPCG authorisation, please check the shipping bills repository for the same. In case of non-EDI Shipping bills, you must enter the details of your shipping bills in the shipping bills repository.



**Q124. What is early redemption? Do I have a benefit in completing my export obligation before the export obligation period?**

Yes. In cases, where you have completed 75% or more of your specific export obligation and 100% of average export obligation (if any) till date, in half or less than half of the original export obligation period specified, the remaining export obligation shall be condoned and the authorisation be redeemed by the RA concerned.

**Q125. How can one complete his/her export obligation?**

The EPCG authorisation holder can either export directly or through third party(s). Export proceeds must be realized in freely convertible currency except for deemed exports.

**Q126. What conditions must be fulfilled under the EPCG scheme to receive an EODC?**

To receive an **Export Obligation Discharge Certificate (EODC)**, you must complete your export obligation fixed in proportion to the total duty saved value or on payment of the customs duty on defaulting the export obligation fixed against the unfulfilled export obligation.

**Q127. Whether exports made through third party will be considered for EO?**

**OR**

**Will exports made through third party be considered for fulfillment of EO?**

Exports through third party shall also be considered for fulfillment of EO.

**Q128. What can I do if I get an error message that You have already submitted the Amendments to Issued EPCG request for Authorisation Number: <Authorisation No.> via file number <File No.> and is currently under processing with <RA office>. Track status via My Dashboard-> Submitted Application?**

If you get this error, it means that you already have a file for the selected authorisation in progress. You shall have to wait for an action to be performed by the RA officer to create a new request for the selected authorisation.

**Q129. What is a TR-6 Challan? Where to get the TR-6 Challan from?**

A **TR-6 Challan** is a challan receipt issued by Customs authority on payment of the taxes proportionate to the duty saved amount.

**Q130. What to do with the TR-6 Challan?**

Incase if you have defaulted on the export obligation, you pay the taxes proportionate to the duty saved amount to be issued a TR-6 Chalan from customs. This challan needs to be uploaded in the attachments section of the closure process.

For more details on the process of submission the application of closure for the issued authorisation, please refer to the user manual.

**Q131. What details to enter under section for exports as under for maintenance of average export obligation?**

The details under the header **Exports as under for Maintenance of Average Export Obligation** is to capture the exports for the maintenance of annual average fixed at the time of issuance of the authorisation.

You would need to enter the value for average export obligation maintained corresponding to each financial licensing year. Along with entering the values, please upload the required shipping bills corresponding to the same.

**Q132. What do my columns for initial values, revised values, actual duty saved/EO to be fulfilled as per actual DS Value, utilised Duty Saved Value/EO fulfilled and Unfulfilled EO to be regularized signify?**

The columns for initial values, revised values, actual duty saved/EO to be fulfilled as per actual DS value, utilized duty saved value/EO fulfilled and unfulfilled EO to be regularized in the export obligation fulfillment summary. The figures in the section for export obligation fulfillment summary, summarizes the values based as per the issued authorisations, considering the amendments if made, the utilized amount of the Duty saved value and its proportionate EO values, the EO fulfilled and the unfulfilled amount based on imports, exports and realisation details by CBIC and e-BRCs.

The **initial values** of the duty saved and the export obligation are the ones as per the issued authorisation.

The **revised values** of the duty saved and the export obligation are the ones as per the approved amendments (if any).

**Actual duty saved/EO to be fulfilled as per actual DS value** is the value as per the imports made against the issued authorisation. The EO to be fulfilled as per the actual duty saved value is six times the value of the actual duty saved amount.

**Utilised duty saved/EO** fulfilled shows the shows the values as per the exports made against the issued authorisation.

The **unfulfilled EO to be regularized** is the amount against which no exports have been made against the said authorisation. Since, you have defaulted on the export obligation, you must pay the duty against the unfulfilled value to receive an EODC.

**Q133. Why aren't the values for my duty saved amount and the export obligation fulfilled or the realization amount against my exports isn't showing?**

If the values for my duty saved amount and the export obligation fulfilled or the realization amount against the exports aren't showing correctly, please confirm the same from the bills repository.

**Q134. On declaration page of an application form, I am unable to proceed further, or system is not allowing me to click on "Save and Next".**

If user profile is not updated, please update the details of your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.

**Q135. Which all attachments/documents are mandatory for submission of the application?**

Following are the list of documents/attachments that are mandatory to apply for the closure of an EPCG authorisation:

- TR-6 Challan for cases of regularisation.
- Certificate from a Chartered Accountant in the format given in Appendix 5C.

**Q136. What are CBIC currencies?**

CBIC currencies are freely convertible currencies. Any trade in the CBIC currencies doesn't require you to enter the converted values. However, you must enter the exchange rates for trade in non-CBIC currencies.