## APPENDIX -23

## FORMAT OF CERTIFICATE OF CHARTERED ACCOUNTANT/ COST AND WORKS ACCOUNTANT

I/We hereby confirm that I/We have examined the prescribed registers and also the relevant records of M/S\_\_\_\_\_\_ for the period \_\_\_\_\_\_ and hereby certify that:

(i) M/S.\_\_\_\_\_ (full name and address of the applicant) have made the following exports in the preceding three licensing years:

Year Export product FOB value

(ii) The following documents/ records have been furnished by the applicant and have been examined and verified by me/us namely :-

Export order/ Contract, shipping bills, Bill of Lading (and/ or Airways Bills/ Receipts). Customs/ Bank attested Invoices, Bank Certificates of exports showing exports made and export proceeds realised in freely convertible currency in their own name and connected books of accounts.

- (iii) The relevant registers have been authenticated under my/ our seal/signature.
- (iv) The financial information given in the above statement is in agreement with the relevant register and records; the same has been incorporated in the books of accounts maintained by the exporter; and is also true and correct.
- It has been ensured that the information furnished is true and correct in all respect; no part of it is false or misleading and no relevant information has been concealed or withheld;
- (vi) Neither I, nor any of my partners/director is a partner, director, or an employee of the above-named entity or its associated concerns;
- (vii) I/We fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us liable for any penal or other consequences as may be prescribed in law or otherwise warranted.

(Signature and Stamp/Seal of the Signatory)

(Chartered Accountant/Cost & Works Accountant)

	Name of the Signatory :
Place:	Full Address :
Date:	Membership No. :

If any of the documents or record mentioned in item (ii) of the certificate have not been maintained/ furnished, examined or verified, they may please be specified below:-

1.

2.

3.

Note: Wherever CA certificate has been specified in any paragraph of the Policy/Handbook (Vol.1), CA/Cost and Work Accountant Certificate may be furnished by the applicant as per the Performa given above.

## **APPENDIX -23A**

## FORMAT OF CERTIFICATE OF CHARTERED ACCOUNTANT/COST AND WORKS ACCOUNTANT FOR SERVICE PROVIDERS

I/We hereby confirm that I/We have examined the prescribed registers and also the relevant records of M/S\_\_\_\_\_\_ for the period \_\_\_\_\_\_ and hereby certify that:

M/s \_\_\_\_\_\_ (full name and address of the applicant) have earned the following foreign exchange from direct and indirect sources in the prescribed licensing year:

The following documents/records have been furnished by the applicant for services provided against Direct/Indirect foreign exchange and have been examined and verified by me/us.

In respect of direct foreign exchange earnings, we have verified the certified statements from the Banker/ Chartered Accountant of Foreign Exchange Earnings. 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.

- 1. The financial information given in the above statement is in agreement with the relevant register and records; the same has been incorporated in the books of accounts maintained by the Service provider; and is also true and correct.
- 2. It has been ensured that the information furnished is true and correct in all respect; no part of it is false or misleading and no relevant information has been concealed or withheld;
- 3. Neither I, nor any of my partners/director is a partner, director, or an employee of the above-named entity or its associated concerns;
- 4. I/We fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us liable for any penal 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. :