



APPAREL EXPORT PROMOTION COUNCIL
Apparel House, Institutional Area, Sector-44,
GURGAON –122 003 (HARYANA)
Phone- 0124-2708000 to 003
Fax - 0124-2708004 to 005

CIRRCULAR NO: S&M – 01/2010

Dated: 09 March, 2010

TO: ALL MEMBERS/REGISTERED EXPORTERS OF THE COUNCIL

SUB.: EXPORT PERFORMANCNE CERTIFICATE- 2010-11

As an export promotion measure to boost export of Readymade Garment from the country the Central Government has exempt the goods of description by Custom Notification No. 21/2010-Customs dated 27.02. 2010.

Applications are invited from eligible exporters, for issuance of Export Performance Certificate (EPC) for the purpose of importing eligible items as per the description of the goods given in the subject for use in manufacture of textile garments for exports under Customs Notification No. 21/2002 dated 1.3.2002 as amended from time to time and last amended by Custom Notification No. 21/2010. dated- 27.02.2010.

Applications will be received only from exporters who are registered with Council by Director & Secretary, Apparel Export Promotion council, Apparel House, Institutional Area Sector-44,Gurgaon-122003. The apvplication can also be submitted in council,s Offices at Okhla- New Delhi, Tirupur, Chennai, Bangalore, Kolkata, Mumbai, Ludhiana and Jaipur.

As per the notification the import of lining and inter-lining materials including knitted lining and interlining shall be restricted to 2% of the FOB Value of the garments exported and value realized during 2009-10, within overall Export Performance Certificate issued at 3% of the FOB value of the garments exported and realised during 2009-10.

In view of above Custom Notification No 21/2010 dated- 27.02.2010 the Export Performance Certificate may be obtained for the purpose of importing garment accessories and embellishment as detailed in Custom Notification No. 21/2002 dated -1.3.2002 as amended from time to time and last amended by Custom Notification No. 21/2010 dated- 27.02.2010.

The details to be furnished in the application (Annexure-I) should pertain to the FOB value realised in (foreign currency equivalent to Indian Rupees) on exports of readymade garments during the preceding financial year 2009-10 i.e. between 1st April'2009 and 31 th March '2010.

Please note that shipments of *free* sample consignments are not considered as export performance *for* this purpose. Therefore, please do not include any details of free samples in the statements. Exporters should quote actual and full export value realized in Indian Rupees.

Applicant-exporters are required to give correct and complete information strictly following the *formats* supported with Chartered Accountant's endorsement and certified Bank Certificate/s towards realisation of export proceeds equivalent to claimed export performance. There should be a certificate that all the bills referred in the *format* pertain to **Readymade Garments only.**

The Council reserves the right to call *for* any other documents/information that may be relevant *for* this purpose.

Applications should be accompanied by a Pay Order/Demand Draft in favour 'Apparel Export Promotion Council, New Delhi' as per details given hereunder:

Export Performance	Processing. charges <u>non-refundable</u>
Upto Export performance of Rs. 1 crore	Rs. 3900/-*
Above Rs. 1 crore and upto and export performance Of Rs. 10 crore	Rs. 9100/-*
Above Rs. 10 crore	Rs. 18225/-*

*Subject to applicable Taxes, if any.

Upon receipt of applications *from* the eligible exporters, the Council will issue the Export Performance Certificate to them.

At the time of import, the exporter will apply to the concerned Regional Office of AEPC/ATDC in the format as at Annexure-II alongwith the original Export Performance Certificate. The Regional Office of the Council, upon receipt of the said - application will issue the Import Certificate *for* being produced before the Customs at the time of import clearance of consignments. For every import clearance, the exporter shall obtain an Import Certificate *from* the Regional Office of the Council by submitting an application as at Annexure-II. Regional Offices

will issue the Import Certificate after debiting the details of imports against the Import Certificate at the back of the original Export Performance Certificate, based on the invoice duly self-attested or bill of entry submitted by the exporter alongwith the application for import Certificate.

As an export promotion measure and to accommodate eligible exporters in smooth import of permissible embellishments against above notifications, it has been decided to issue Import Certificates as per the actual requirement of the exporters. The scheme would be operative as follows:-

- (a) Import Certificate can be applied on the basis of provisional bill of entry or invoice also. It may please be noted that for each import certificate, separate application would be required to be submitted in the Office of AEPC/ATDC.
- (b) The exporter may obtain any number of Import Certificates, which will be debited to Export Performance Certificate as per existing procedure. The exporter shall submit Bill of Entry issued by Customs within 30(Thirty) days to respective Office of AEPC/ATDC.
- (c) No add back normally would be permitted in Export Performance Certificate for the Import Certificate once issued for those bill of entries/invoices which Were provisionally prepared and submitted to AEPC for obtaining import certificate. In exceptional cases, exporters may request AEPC for re-credit after surrendering the original IC to the issuing office alongwith DD/cheque of Rs. 675/-* each IC(*subject to applicable Taxes, if any). The exporter may have to state that no benefit has been taken on the IC being surrendered. The re-credit would be subject to the approval by AEPC.
- (d) The provisional bill of entry from Private Bonded Warehouses/Special Economic Zones Customs should be self – certified by exporters.

At the time of seeking Import Certificate from AEPC for import of Lining and Inter-lining Material including knitted lining and interlining, exporters shall be required to give an Affidavit on Rs. 10/- stamp paper duly notarized as format prescribed in Annexure-III. The import of Lining and Inter-lining material including knitted lining and interlining shall be restricted to 2% of the FOB Value of the garments exported and value realized during 2009-10, within overall Export Performance Certificate issued at 3% of the FOB value of the garments exported and realized during 2009-10.

Drawback Directorate, Dept of Revenue, Ministry of Finanace has clarified that duty free clearance of embellishments from Private Bonded Warehouse is permitted. Ministry of Commerce has also allowed procuring permissible trimmings and embellishments from units located in Special Economic Zones also. Exporters, therefore, while seeking imports from the Private Bonded

Warehouse/SEZs may carefully fill Annexure-II, Serial No.9, at the time of making application to AEPC.

Exporters desirous to import lining and interlining materials including knitted lining and interlining under chapter No. 43, 52,54,55,56,58 59 or 60. Entry No. 168 of Custom Notification No. 21/2002 dated 1.3.2002 as amended from time to time latest by Customs Notification No.21/2010. dated- 27.2.2010. are required to

submit an affidavit in the prescribed format. The Regional Offices would put following conditions on the ICs pertaining to import of the product under reference. The Regional Offices can either type or can affix a stamp of the following duly signed by a proper officer:-

"That the imported goods shall not be put to any other use or sold in the market except in manufacture of textile garments for export."

The last date for receipt of the application for issuance of EPC for the current financial year has been fixed as **31.7.2010**. Applications received after this date will be accepted alongwith late fee charges of Rs. 1350/-* (*subject to applicable Taxes, if any.) per application alongwith the normal charges as prescribed above. The exporter can however apply immediately for EPCs for the year 2010-11. Only one application for enhancement can be submitted by the exporter. Subsequent enhancement shall be subject to specific approval of AEPC. A fee, equivalent to charges for issuance of initial shall be levied, on each enhancement based on the amount intended to be enhanced. For example, if an amount of Rs. 1 crore or less is to be enhanced, an additional amount of Rs. 3900/-* (*subject to applicable Taxes, if any) shall be paid by the exporter. Exporter shall apply in format at Annexure - IV.

The applicant may apply for any amendment in Export Performance Certificate or may also apply for issuance of duplicate Export Performance Certificate along with the amendment charges and the documents as detailed below:

<u>Export Slab</u>	<u>Amendment Charges</u>	
a) Upto Export performance of Rs. 1 crore	-Rs.1250/-*	} Non-refundable
b) Above Rs. 1 crore and upto an export Performance of Rs. 10 crore	-Rs.2025/-*	
c) Above Rs. 10 crore	-Rs 3375/-*	

*Subject to applicable Taxes, if any.

In case of loss of EPC, following documents would be required alongwith above mentioned charges for issuance of duplicate EPC :-

- a. A request on the Company's letter head
- b. Original FIR
- c. Bond of Rs. 100/- Non judicial stamp paper duly notarized. (Annex-V)
- d. Photocopy of EPC earlier issued.

In case the application fee/processing fee/amendment charges are paid by cheque, the facility shall be stopped forthwith in case the cheque is dishonoured. The Council may initiate appropriate legal action to recover the amount.

The EPC issued during the year 2009-10 may be returned by the exporter at the respective Offices/ Head Office of the Council/ATDC after 31.3..2010. The AEPC/ATDC Offices then collect the old EPCs from the concerned exporters as per their record and send the same to the Head Office after consolidating and duly canceling the same.

(Sanjiv Malhotra)
Director & Secretary
Issued on 09.03.2010

PERFORMA FOR SUBMISSION OF APPLICATION TO AEPC FOR ISSUE OF EXPORT PERFORMANCE CERTIFICATE FOR 2010-2011.
(TO BE FURNISHED ON THE LETTER HEAD OF THE EXPORTING FIRM)

To,

Director & Secretary
Apparel Export Promotion Council
Apparel House, Institutional Area,
Sector – 44, Gurgaon.-122003.

Sub : Issue of Export Performance Certificate

Dear Sirs,

DECLARATION

01. With reference to your Circular No. dated, we wish to state that we have exported readymade garments and have realised the sale proceeds amount to Rs. as per the Bank Realisation Certificate (enclosed) towards the realisations effected between 1st April, 2009 and 31st March,2010.
02. We are enclosing herewith a Pay Order/Demand Draft bearing NoDatedfor Rs.....favouring 'Apparel Export Promotion Council' towards the application fee (non-refundable).
03. We hereby agree to provide all information sought by AEPC, in connection with this application. We agree to obtain Import Certificate from the place to be decided by AEPC.
04. We hereby confirm and declare that the statement made above is true and correct to the best of our knowledge. We understand and agree that in the event of the above statement being found to be incorrect or false, our Export Performance Certificate will be cancelled and we shall be liable for any penal action that may be taken by the AEPC, or by the Government of India under the relevant rules.

Name of Exporter

RCMC No

IE Code No. issued by DGFT

Name of AEPC/ATDC Office From
Where it is intended to obtain I.C.....

Name of the Authorised Signatory

Signature of the Authorised Signatory

VERIFICATION
(on CA's Letterhead)

We have verified the statement made by the exporter at point No. 1 above and certify that the total FOB value of exports of readymade garments based on the Bank Realization Certificate of M/S..... during the year 2009-10 i.e between 1.4.2009 and 31.3.2010 were of the value of Rs.....(Rupees.....).

This amount include / does not include the export value of readymade garments to Russia. The amount of export proceeds realized in free convertible foreign exchange.*

Date.....	Name & Address of the Charter Accountant's firm.....
	Phone No.....
Place	Signature of the Chartered Accountant
	Seal/Stamp
	Membership Number of the Chartered Accountant

* Please delete which ever is not applicable.

BANK CERTIFICATE
(ON Bank's letterhead)

This is to certify that M/s. _____ has realised an amount of Rs. _____(in words _____)against export of readymade garments during the year 2009-10 i.e between 1.4.2009 to 31.3.2010.

This amount include / does not include the export value of readymade garments to Russia. The amount of export proceeds realized in free convertible foreign exchange. *

Name of the of Manager	_____
Signature with seal	_____
Code No.	_____
Date	_____

* Please delete which ever is not applicable.

ANNEXURE-II

APPLICATION FORM FOR IMPORT CERTIFICATION TO IMPORT FASTNERS AND POLYWADDING MATERIALS. LINING AND INTERLINING MATERIALS including knitted lining and interlining. INLAY CARDS. SHOULDER PADS. BUCKLES. EYELETS. HOOKS AND EYES. RIVETS, COLLAR STAYS, COLLAR PATTIES. BUTTERFLY AND OTHER GARMENT STAYS INCLUDING PLASTIC STAYS, FUSIBLE EMBROIDERY MOTIFS OR PRINTS. LACES. BADGES INCLUDING EMBROIDERED BADGES. VELCRO TAPE AND EMBROIDERY THREADS. SEWING. THREAD. STONES (OTHER THAN PRECIOUS & SEMI PRECIOUS SEQUIN TAPE ELASTIC TAPE & HOOK TAPE OF WIDTH NOT EXCEEDING 75 MM, CORD & CORD STOPPER. TOGGLES, STUD. ELASTIC CLOTH AND ELASTIC BAND. QUILTED WADDING MATERIALS, BEADS FOR EMBROIDERY. SAMPLE FABRIC OF TOTAL LENGTH UPTO 500 METRE IMPORTED DURING ONE FINANCIAL YEAR, PRINTED BAGS, KNITTED RIBS UNDER NOTIFICATION NO. 21/2002 DATED 1.3.2002 AS AMENDED FROM TIME TO TIME AND LAST AMENDED BY CUSTOM NOTIFICATION NO.21/2010 DATED 27.2.2010

FOR AEPC USE

CERTIFICATE NO

01. RCMC NO. OF EXPORTER _____
02. Name & Address of EXPORTER _____
03. Importer-Exporter Code No. _____
04. Items to import with HS Code _____
05. Country of Import _____
06. Overseas Supplier's Name & Address _____
07. Export Performance Certificate No. _____ Validity _____
08. Items intended to be imported for which Import Certificate is sought.....
09. In case the imports are applied from Private Bonded Warehouse/SCZ, fill the following information :-
 - A) Name of the Private Bonded Warehouse :.....
 - B) License No. _____ & Date _____ issued by Commissioner Of Customs with the validity (attached self attested copy)
 - C) Whether Licence is valid on the date of application
(Please tick Yes/No)
 - D) Whether Private Bonded Warehouse Provides storage of material permitted for readymade garments. (Please Tick Yes/No)
10. Quantity & Value of Import (For the imports already effected during 2009-2010 under Notification No. 21/2002-dated 1.3.2002 as amended

from time to time and last amended by Custom Notification No. 21/2010.
dated – 27.2.2010.

ITEM	HS Code	Qty.	Value	Bill of Entry Nos. & Date
Lining/Interlining Materials Including knitted lining and Interlining.	43,52,54,55 56 58 59 or 60			
Poly wadding Materials	52 or Any Chapters			
Fastners	Any Chapter			
Inlay Cards	Any Chapter			
Shoulder Pads	Any Chapter			
Buckles	Any Chapter			
Eyelets	Any Chapter			
Hooks and eyes	Any Chapter			
Rivets	Any Chapter			
Collar stays, collar patties. butterfly and other garment stays including plastic stays	Any Chapter			
Fusible embroidery, motifs Or prints	Any Chapter			
Laces	Any Chapter			
Badges including Embroidered badges	Any Chapter			
Velcro tape	Any Chapter			
Embroidery threads	Any Chapter			
Sewing Thread	Any Chapter			
Stones (Other than precious & semi-precious)	Any Chapter			
Sequin	Any Chapter			
Tape	Any Chapter			
Elastic tape & hook (tape of width not exceeding 75mm,	Any Chapter			
Cord & cord stopper	Any Chapter			
Toggles	Any Chapter			
Stud	Any Chapter			
Elastic cloth and elastic band	Any chapter			
Quilted wadding materials	Any chapter			
Beads for embroidery	Any chapter			
Sample fabric of total length upto 500 metre imported during one financial year	Any chapter			
Printed Bags	Any chapter			
Knitted Ribs	Any chapter			
	Total			

11. IC Processing Fee, Amount Rs. _____
Bank Details _____
Branch _____
PO/DD/Cheque No. _____

NAME, SIGNATURE OF THE AUTHORISED REPRESENTATIVE & SEAL OF THE EXPORTER. _____

Enclosures:

01. Export Performance Certificate (original)
02. Bills of Entry concerning imports during 2010-2011 effected under Notification 21/2002-dated 1.3.2002 as amended from time to time and last amended by Custom Notification No. 21/2010. dated- 27.2.2010.
03. Affidavit for Lining and interlining materials including knitted lining and interlining. (Format at Annexure-III)
04. Processing fee of Rs. 100/-* each IC (*subject to applicable Taxes, if any) to be deposited by way of cheque/pay order/DD payable in favour of Apparel Export Promotion Council.

ANNEXURE-III

PERFORMANCE FOR AFFIDAVIT for issuance of Import Certificate(IC)
(For import of lining & interlining material including knitted)
(ON RS. 10/- STAMP PAPER DULY NOTORISED)

AFFIDAVIT

This is with reference to our request dated... .. for issue of Import Certificate to import Lining/Interlining materials including knitted falling under chapters 43,52,54,55,56,58 59 or 60 against Export Performance Certificate Number... .. within the balance entitlement amount. (Restricted to 2% of FOB Value of garments exported and value realised during the year 2009-2010).

We undertake that such material upon import will not be put to, any other use or sold in the market except in the manufacture of textile garments for exports.

We indemnify Apparel Export Promotion Council against any misuse and take a total responsibility for any such misuse.

We understand fully that any violation of the conditions of the Notification no. 26/2003 dated 1.3.2003 as amended from time to time and last amended by Custom Notification No 21/2010 dated- 27.2.2010 (it shall be construed as malpractice) will render us liable to penal and/or any other action decided by AEPC, criminal law, and any other act or rule as may be applicable and that such action may be resorted to against us without any opportunity or show cause notice to us.

NAME, SIGNATURE OF THE AUTHORISED _____
REPRESENTATIVE & SEAL OF THE EXPORTER. _____

Dated
Place

Annexure-IV

Application for enhancement of export performance in EPC for the year 2010-11

Declaration

(to be furnished on the letter head of the exporting firm)

To,

Director & Secretary,
AEPC- Apparel House, Institutional Area
Sector 44, Gurgaon (Haryana)

Dear Sir,

1. With reference to our EPC certificate no. _____ dated _____. We wish to apply for enhancement in our above said EPC for the value of Rs. _____ (Rupees _____). We have exported readymade garments and have realized the sale proceeds for an amount of Rs. _____ Rupees _____ as per bank realization certificate (enclosed) towards the realization affected between 01.04.2009 to 31.03.2010. This amount include/ does not Include the export value of readymade garments to Russia. The amount of export proceeds realized in free convertible foreign exchange.*
2. We are enclosing herewith a Pay Order/Demand Draft No. _____ dated _____ favouring APPAREL EXPORT PROMOTION COUNCIL for an amount of Rs. _____ towards the enhancement fee (non-refundable).
3. We hereby agree to provide all the information sought by AEPC in connection with this application.
4. We hereby confirm and declare that the statement made above is true and correct to the best of our knowledge.

* Please delete which ever is not applicable.

Name of Exporter.....

RCMC No.....

IE Code issued by the DGFT.....

Name of the authorized signatory.....

Signature of the authorized signatory.....

Date.....

Enclosures:

- a. Original EPC
- b. Undertaking
- c. CA Certificate
- d. Bank Certificate
- e. Detailed consolidated statement/BRCs duly certified by bank in original

PART OF ANNEXURE-IV
BANK CERTIFICATE FOR ENHANCEMENT OF EPC
(on Bank;s Letter Head)
VERIFICATION

This is to certify that M/s. _____ has
Realized an _____ amount Rs _____
(Rupees _____) against export of readymade
garments during the financial year 2009-10 i.e between 01.04.2009 to
31.03.2010. We also certify that the export bills taken now, were not included
earlier certificate issued for the period 01.04.2009 to 31.03.2010 and this
application is made with those export bills which were raised and realized during
the period 01.04.2009 to 31.03.2010

This amount include / does not include the export value of readymade garments
to Russia. The amount of export proceeds realized in free convertible foreign
exchange.*

Name and Address	_____
Of the Bank	_____
Signature of Manager/ Authorised Signatory	_____
Code no	_____

Date:
Place:

* Please delete which ever is not applicable.

PART OF ANNEXURE-IV
CHARTERED ACCOUNTANT CERTIFICATE FOR ENHANCEMENT OF EPC
(on CA's Letter Head)
VERIFICATION

We have verified the statement made by the exporter and certify that the total
FOB value of exports of readymade garments based on the bank realization
certificate of M/S _____
during the period 01.04.2009 to 31.03.2010 were of the value of
Rs. _____ (Rupees _____).
We also certify that the export bills taken now, were not included earlier
certificate issued for the period 01.04.2009 to 31.03.2010 and this application is
made with those export bills which were raised and realized during the period
01.04.2009 to 31.03.2010.

This amount include / does not include the export value of readymade garments to Russia. The amount of export proceeds realized in free convertible foreign exchange. *

Name and Address _____
of the Chartered Accountant _____

Signature of Chartered Accountant _____
Membership No of the Chartered Accountant _____

Date:
Place:

* Please delete which ever is not applicable.

PART OF ANNEXURE-IV
Undertaking for EPC enhancement
(on Rs. 100/- Stamp Paper duly notarized)

UNDERTAKING

This has reference to our request dated _____ for issue of supplementary Export Performance Certificate for Rs. _____ (Rupees _____) in addition to our earlier Export Performance Certificate No. _____ dated _____ performance for Rs. _____ (Rupees _____). Import Entitlement Rs. _____ (Rupees _____) during the period of 2009-10. We undertake that the statement made and the documents submitted for verification in support of our claim for supplementary Export Performance Certificate is true and correct. We confirm that the export bills taken now were not included earlier 2009-10 periods and this application is made with those export bills, which were raised and realized during the financial year 2009-10. We understand and agree that in the event of documents and information submitted by us are found to be incorrect or false, there is a violation of the condition as malpractice and will render us liable to penal and or any other action under the policy, criminal law and any other act as may be applicable and such action can be restored to against us without any opportunity to show cause to us..

For
Authorized Signatory

Date:

Place:

Annexure-V

**UNDERTAKING FOR LOST OF EXPORT PERFORMANCE CERTIFICATE
AFFIDAVIT**

This has reference to our Export Performance Certificate (EPC-2010--11) vide No. _____ dated. _____ for Rs. _____ issued by your office.

1. That the said original Export Performance Certificate No. _____ dtd _____ has been lost/misplaced and not traceable.
2. That we had utilized a value _____ out of total import Entitlement of Rs. _____ balance of Rs. _____ is available in the said Export Performance Certificate.
3. That we have lodged a police complaint with police station _____ Complaint No. _____ (copy Enclosed)
4. It is, therefore, requested that duplicate Export Performance Certificate for the Balance of Rs. _____ may be issued to us.
5. We undertake that the said original Export Performance Certificate and duplicate now requested will not be misused under any circumstances either by us or our buyer or agents.

We further indemnify AEPC against misuse of the said original or duplicate Export Performance Certificate and agree on any penal action that AEPC / Govt. may impose.

Name of Firm/company _____
Auth. Signatory _____
Name _____
AEPC Registration No. _____

Place:
Date :

(To be on the non-judicial stamp paper duly notarized)

Annexure-VI

(TO BE FURNISHED ON THE LETTER HEAD OF THE EXPORTING FIRM)

1. Name & Address of the Company _____
2. AEPC RCMC No. _____
3. Tel No. of the company _____
4. Fax No. of the company _____
5. E-mail address of the company _____
6. Application fee DD No. _____
& Date and Amount _____
7. DO Drawn on(name of the branch/City) _____
8. Name & Address of the Chartered Accountant _____
9. Tel No. of the Chartered Accountant _____
10. Fax No. of the Chartered Accountant _____
11. E-mail address of the Chartered Accountant _____
12. Name & Address of the Bank _____
(if there is more than one bank,
please provide the details for
the all the banks)
13. Tel No. of the Bank (s) _____
14. Fax No. of the Bank (s) _____
15. E-mail address of the Bank(s) _____
16. Export Performance for previous 3 year:

	2007-08	2008-09	2009 -10
Value(Rs. Lac)			
Quantity in pcs.			

17. Major products exported (please mark(✓) Average price:US\$

1) Ladies Garments	()
2) Gents Garments	()
3) Kids wear	()
4) Any other (please specify)	()
18. Major destination of exports(please indicate name of country):
 - 1.
 - 2.
 - 3.

4.

19. No. of personnel employed:'
a) Male
b) Female

20. Production capacity in pcs. Per day:

21. How many following type of machines do you have:

TYPE	NUMBERS
Pre Cutting Machines	
Cutting Machines	
Sewing/Stitching Machines	
Finishing Machines	
Any other (Pl. Specify)	

22. Please indicate the area where you would like AEPC to play active role, mark (√)

- | | | |
|-------|--------------------------------|-----|
| i) | Manpower Training | () |
| ii) | Lobbying | () |
| iii) | Consultancy | () |
| iv) | Buyer Sellers Meets | () |
| v) | Organizing Fairs & Exhibitions | () |
| vi) | Productivity Issues | () |
| vii) | Issues with DGFT | () |
| viii) | Issues with Customs/Excise | () |
| ix) | Compliance | () |
| x) | State Level Issues | () |

Please ensure the following checklist before submitting the Application(check List)- Please tick (√) in front of each alongwith the Application submitted.

- Draft enclosed should be of requisite amount in respect to your export performance.
- Bank certificate should be certified by the bank (date of realization should be between 1.4.2009 to 1.3.2010 only) The bank certificate should have the stamp, address, Tel/Fax nos. of the bank, the name and designation of the official of the bank who has certified the export performance.

- The bank certificate should include the details i.e. Invoice no. & date; Bank Ref. No & Date, Date of Realization, Description of item exported, readymade garments only.
- Chartered Accountant's certificate should have the name, address, tel. fax nos. Membership no. of the Chartered Accountant.