



**APPAREL EXPORT PROMOTION COUNCIL**  
**(Sponsored by Ministry of Textiles, Government of India)**

Apparel House, Institutional Area, Sector-44,  
GURGAON –122 003 (HARYANA)

Phone- 0124-2708000 to 003

Fax - 0124-2708004 to 005

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Circular No.: AEPC:HO:S&M:EPC:2018:01

5<sup>th</sup> March, 2018

TO:- ALL MEMBER EXPORTERS OF THE COUNCIL

**SUB.: EXPORT PERFORMANCE CERTIFICATE- 2018-2019**

Reference is invited to the Notification No.06/2018-Customs dated 02.02.2018 of Government of India, Ministry of Finance (Department of Revenue) thereby making further amendment in the Principal Notification No. 12/2012-Customs dated 17.03.2012. As per the latest Notification dated 02.02.2018, the 5% Export Performance Scheme applicable for readymade garment exporters is continuing.

Since 5% Export Performance Scheme is continue, accordingly applications are invited from eligible manufacturer exporters & merchant exporters (having tied up with supporting manufacturer of textile garments) for issuance of Export Performance Certificate (EPC) for the purpose of importing eligible items as per the description of the goods given in the Notification for use in manufacture of textile garments for exports.

Applications will be received only from exporters who are registered as manufacturer exporter & merchant exporter having valid membership of the Council (tied up with supporting manufacturer of textile garments). The applications in format at **Annexure-I** along-with prescribed documents and fee may be addressed to Deputy Secretary General, Apparel Export Promotion Council, Apparel House, Institutional Area Sector-44, Gurgaon-122003. The application can also be submitted in Council's offices at Okhla (New Delhi), Naraina (New Delhi), Noida, Tirupur, Chennai, Bangalore, Kolkata, Mumbai, Ludhiana and Jaipur.

As per the Notification, the import of Lining and Inter-lining materials shall be restricted to 2% of the FOB Value of the garments exported and value realized during 2017-18, within overall Export Performance Certificate issued at 5% of the FOB value of the garments exported and realized during 2017-18.

In view of above, the Export Performance Certificate may be obtained for the purpose of importing eligible items of goods as detailed in Principal Notification No. 12/2012-Customs dated 17.03.2012 of Govt. of India, Ministry of Finance (Deptt. of Revenue) and amended from time to time and last amended vide Notification No. 06/2018-Customs dated 02.02.2018.

The details to be furnished in the application (**Annexure-I**) should pertain to the FOB value realized in (foreign currency equivalent to Indian Rupees) on exports of readymade garments during the preceding financial year 2017-18 i.e. between 1st April '2017 to 31st March '2018.

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 realization 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.**

**Invalid item, invalid realization period., etc.**

In such cases, where application for issuance of EPC is not claimed against FOB value realized towards export of readymade garments and date of realization is not within the applicable period of 01.04.2017 to 31.03.2018, in such cases, eligible items/period will be determined by AEPC office as per the customs Notification No. 06/2018-Customs dated 02.02.2018 and EPC will be issued for a reduced value, without asking for revised Bank and CA certificate in order to reduce the transaction cost and give faster service to the trade.

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

**Processing Charges**

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

| <b>Export Performance</b>          | <b>Processing Charges - <u>non-refundable</u><br/>FEE + Applicable GST (presently @ 18 %*) = Total</b> |
|------------------------------------|--|
| Upto Rs.1 Crore                    | <b>Rs.9550/- + Rs.1719/- = Rs.11,269/-</b>   |
| Above Rs.1 Crore to Rs.5 Crore     | <b>Rs.37000/- + Rs.6660/- = Rs.43,660/-</b>  |
| Above Rs.5 Crore to Rs.10 Crore    | <b>Rs.50000/- + Rs.9000/- = Rs.59,000/-</b>  |
| Above Rs.10 Crore to Rs.50 Crore   | <b>Rs.80000/- + Rs.14400/- = Rs.94,400/-</b>   |
| Above Rs.50 Crore to Rs.100 Crore  | <b>Rs.90000/- + Rs.16200/- = Rs.1,06,200/-</b>   |
| Above Rs.100 Crore to Rs.250 Crore | <b>Rs.125000/- + Rs.22500/- = Rs.1,47,500/-</b>  |
| Above Rs.250 Crore to Rs.500 Crore | <b>Rs.200000/- + Rs.36000/- = Rs.2,36,000/-</b>  |
| Above Rs.500 Crore                 | <b>Rs.300000/- + Rs.54000/- = Rs.3,54,000/-</b>  |

\* Present applicable Goods & Services Tax rate is 18%.

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

## **Issuance of Import Certificate**

At the time of import, the exporter will apply to the concerned Regional office of AEPC in the format as at **Annexure-II** along with 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 along with 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.
- 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 60 (sixty) days to respective Office of AEPC.
- 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 along with DD/PO of Rs.800/- (Fee Rs.677/- + Rs.123/- applicable GST) for each IC. The exporter will have to state that no benefit has been taken on the IC being surrendered and will give affidavit as per Performa given at **Annexure - III**. The re-credit would be subject to the approval by Head Office 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, exporters shall be required to give an Affidavit on Rs. 10/- stamp paper duly notarized as per format prescribed in Annexure-IV.** The import of Lining and Inter-lining material shall be restricted to 2% of the FOB Value of the garments exported and value realized during 2017-18, within overall Export Performance Certificate issued at 5% of the FOB value of the garments exported and realized during 2017-18.

Drawback Directorate, Deptt. of Revenue, Ministry of Finance 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.10, at the time of making application to AEPC.

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 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 by that manufacturer directly or through merchant exporter registered with the AEPC."**

**Last date of Receipt of Application.**

The last date for receipt of the application for issuance of EPC for the current financial year has been fixed as 31.07.2018.

Applications received after this date will be accepted along with late fee charges of Rs. 1350/- + applicable GST per application along with the normal charges as prescribed above. The exporter can however apply immediately for EPCs for the year 2018-2019.

**Enhancement of EPC Value:-** Only one application for enhancement can be submitted by the exporter. Subsequent enhancement shall be subject to specific approval of AEPC.

No processing charges would be payable for first application for enhancement of EPC, if after enhancement value of EPC remains within the concerned turnover slab specified above (see Processing Charges) for which initial EPC application was made. Thereafter, for every EPC enhancement application, even within the turnover slab specified above, the processing charges for issuance of initial EPC shall be levied. Exporter shall apply in format at **Annexure – V, V(A), V(B), and V(C)**.

**Amendment/Duplicate of Export Performance Certificate.**

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 documents as detailed below:

| <u>Export Slab</u>                    | <u>Amendment Charges + Applicable GST</u> |
|---------------------------------------|---|
| a) Upto Rs.1 Crore                    | No charges                                |
| b) Above Rs.1 Crore to Rs.5 Crore     | No charges                                |
| c) Above Rs.5 Crore to Rs.10 Crore    | No charges                                |
| d) Above Rs.10 Crore to Rs.50 Crore   | No charges                                |
| e) Above Rs.50 Crore to Rs.100 Crore  | No charges                                |
| f) Above Rs.100 Crore to Rs.250 Crore | No charges                                |
| g) Above Rs.250 Crore to Rs.500 Crore | No charges                                |
| h) Above Rs.500 Crore                 | No charges                                |

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

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

The complete details, as per **Annexure – VII**, of firm/company be furnished on the letter head of the exporting firm/company (in duplicate).

The EPC issued during the year 2017-18 may be returned by the exporter at the Head Office of the Council or respective Regional Office of AEPC after 31.3.2018. The AEPC Offices will collect the old EPCs from the concerned exporters as per their record, and will send the same to the Head Office after consolidating and duly canceling the same.

As you are aware, Government of India is keen to ensure maximum penetration of cashless transactions from January 1, 2017. The Ministry of Commerce & Industry, Department of Commerce, Government of India has conveyed to ensure that all members of the Council should adopt cashless transitions for their operation.

We would like to take this opportunity to thank you for doing all cashless transitions with the Council and also request you to kindly confirm that all transactions of your organization are being made cashless.

\*Please mark (√), 

|     |    |
|-----|----|
| Yes | No |
|-----|----|

 For procedure being adopted in your organization.



**(Sanjiv Malhotra)**  
**Deputy Secretary General**  
**Issued on 05.03.2018**

**Please ensure the following checklist before submitting the Application and tick (√) in front of each, along with the Application submitted.**

1. Application form/Declaration in **Annexure-I**.
2. Pay Order/Draft enclosed should be of requisite amount in respect to your export performance, including GST and should be in favour of “Apparel Export Promotion Council”.
3. Chartered Accountant Certificate on CA’s letter head (date of realization should be between 1.4.2017 to 31.3.2018 only). It should be certified by the practicing Chartered Accountant with stamp, address, Tel/Fax nos. and email id, along with Regn. No. of Firm and Membership No. of Chartered Accountant (CA) signing the certificate.
4. Bank certificate should be certified by the bank (date of realization should be between 1.4.2017 to 31.3.2018 only). The bank certificate should have the stamp, address, Tel/Fax nos. and email id of the bank, along with the name, code and designation of the official of the bank who has certified the export performance.
5. Certified ‘Consolidated Statement’ duly certified by Chartered Accountant (CA) of FOB amount realized in INR between 1.4.2017 to 31.3.2018 and should include the following details:-  
Invoice no. & date, Bank Ref. No & Date, Bank realization certificate no., Description of exported Items (readymade garments only), Country of export, Amount realized in foreign currency (currency & amount), FOB amount realized in INR and Date of Realization. The above statement should be attested by practicing CA or bank and name & code number of signatory of statement/certificate, is to be put below the signatures.  
**Very Important:** While submitting the **Consolidated Statement**, the applicant exporter should ensure that the information certified by CA is about export of Readymade Garments only. Mention of **Readymade Garments** is **mandatory & exporter name is also mentioned**.  
The above statement should be attested by practicing CA or bank and name & code number of signatory of statement/certificate, is to be put below the signatures.
6. Company Profile in **Annexure-VII** in duplicate.

**PERFORMA FOR SUBMISSION OF APPLICATION TO AEPC FOR ISSUE OF EXPORT PERFORMANCE CERTIFICATE FOR 2018-2019**

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

To,

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

**Subject : Issue of Export Performance Certificate for 5% entitlement**

Dear Sirs,

**DECLARATION**

01. With reference to your Circular No. AEPC:HO:S&M:EPC:2018:01 dated 05.03.2018, we wish to state that we have exported readymade garments and have realized the sale proceeds amount to Rs. .... as per the Bank Realization Certificate (enclosed) towards the realizations effected between 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018.

02. We are enclosing herewith a Pay Order/Demand Draft bearing No.....Dated .....for Rs..... drawn on ..... favoring '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. In case of merchant exporter, please indicate the following details of supporting manufacturer tied-up with your firm/company :-

- a) Name of manufacturer/s. \_\_\_\_\_
- b) Factory address(s). \_\_\_\_\_  
\_\_\_\_\_
- c) Contact person. \_\_\_\_\_
- d) Registration no. with AEPC \_\_\_\_\_
- e) Phone No. \_\_\_\_\_
- f) Fax No. \_\_\_\_\_
- g) email ID \_\_\_\_\_

(Please attach extra sheet, on your letter head, if required.)

05. We also confirm that while obtaining the IC, we would abide by the following condition:-

**"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 by manufacturer directly or through merchant exporter registered with the AEPC."**

06. 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 Office from where  
 it is intended to obtain **Import Certificate** (IC).....  
 Name of the Authorized Signatory .....  
 Signature of the Authorized Signatory .....  
 Mail id .....

**CHARTERED ACCOUNTANT CERTIFICATE**  
**(On CA's Original Letter Head)**

We have verified the details of export of Readymade Garments made and realized sales proceed indicated by the exporter at point No. 1 at **Annexure – I** of application i.e. exporter's 'declaration' and as per the statement attached, certify that the total FOB value of exports of readymade garments based on the Bank Realization Certificate of M/s.....

Address.....  
 during the year 2017-18 i.e. between 1.4.2017 to 31.3.2018 were of the value of Rs.....(Rupees.....).

I/We, further certify that aforesaid facts are true and correct to the best of my/our knowledge and belief.

Name & Address of the  
 Chartered Accountant's firm.....  
 Signature of the Chartered Accountant .....  
 Seal/Stamp .....

Membership No. of the Chartered Accountant\* .....  
 Membership No. of CA firm/ company\* .....  
 Phone No.....  
 Email ID .....  
 Date.....  
 Place.....

\* **Mandatory** (Name, Membership No. & Firm Registration No. of CA).

***Format for "Consolidated Statement" to be provided with original attestation from the CA along-with above covering letter on CA's Letter Head.***

**Name of exporter**.....

| S. No. | Invoice No. & Date | Bank realization certificate no. | Description of exported Items (Readymade Garments only) | Country of export | Amount realized in Foreign Currency |        | FOB amount realized in INR | Date of realization |
|--------|--------------------|----------------------------------|---|-------------------|-------------------------------------|--------|----------------------------|---------------------|
|        |                    |                                  |   |                   | Currency                            | Amount |                            |                     |
|        |                    |                                  |   |                   |                                     |        |                            |                     |

**Very Important:** While submitting the **Consolidated Statement**, the applicant exporter should ensure that the information certified by CA is about export of Readymade Garments only. Mention of **Readymade Garments** is **mandatory & exporter name is also mentioned.**

**BANK CERTIFICATE**



**(On Bank's Letter Head)**

This is to certify that M/s. \_\_\_\_\_ Address:- \_\_\_\_\_  
\_\_\_\_\_ has realized FOB amount of  
Rs. \_\_\_\_\_ (in words \_\_\_\_\_) against export of readymade  
garments during the year 2017-18 i.e. between 1.4.2017 to 31.3.2018.

Name of the of Manager \_\_\_\_\_  
Signature with seal \_\_\_\_\_  
Code No. of officer signing certificate\* \_\_\_\_\_  
Date \_\_\_\_\_  
  
Email id \_\_\_\_\_

\* **Mandatory** (Name & Code No. of certifying bank officer).

**ANNEXURE - II**

**APPLICATION FOR OBTAINING IMPORT CERTIFICATE (IC)**

01. Name & Address of EXPORTER \_\_\_\_\_  
02. RCMC NO. \_\_\_\_\_  
03. Importer-Exporter Code No. \_\_\_\_\_  
04. Items to import with HS Code \_\_\_\_\_  
05. Country of Import \_\_\_\_\_  
06. Overseas Supplier's Name & Address \_\_\_\_\_  
07. Supplier's Invoice No. and date \_\_\_\_\_  
08. Export Performance Certificate No. \_\_\_\_\_ Validity \_\_\_\_\_  
09. Items intended to be imported for which Import Certificate is  
sought.....

10. In case the imports are applied from Private Bonded Warehouse/SEZ, fill  
the following information :-

- A) Name of the Private Bonded Warehouse/SEZ :.....
- B) License No. \_\_\_\_\_ & Date \_\_\_\_\_ issued by Commissioner  
Of Customs with the validity (attached self attested copy)
- C) Whether License is valid on the date of application  
(Please tick Yes/No)  Yes  No
- D) Whether Private Bonded Warehouse  
Provides storage of material permitted  Yes  No  
for readymade garments. (Please Tick Yes/No)

11. Quantity & Value of Import (For the imports to be effected during  
2017-2018 under Customs Notification No. 06/2018-Customs dated 02.02.2018 by  
making the amendment in the Principal Notification No.12/2012-Customs dated  
17.03.2012 of Govt. of India, Ministry of Finance (Deptt. of Revenue).

12. The list of eligible items is appended below:-

| Sl. No. in the Table appended to relevant Customs Notification | ITEM  | HS Code                     | Qty. | Value | Bill of Entry Nos.& Date |
|--|---|-----------------------------|------|-------|--------------------------|
| 288  | Lining and Interlining Materials  | 43,52,54,55, 56 58 59 or 60 |      |       |                          |
| 311  | Fasteners including buttons & snap fasteners, zip fasteners including zippers in roll, sliders/ pullers & end stoppers, and parts thereof | 52 or Any Chapter           |      |       |                          |
| (a)  |   |                             |      |       |                          |
| (b)  | Inlay Cards   | 52 or Any Chapter           |      |       |                          |
| (c)  | Shoulder Pads   | 52 or Any Chapter           |      |       |                          |
| (d)  | Buckles   | 52 or Any Chapter           |      |       |                          |
| (e)  | Eyelets   | 52 or Any Chapter           |      |       |                          |
| (f)  | Hooks and eyes  | 52 or Any Chapter           |      |       |                          |
| (g)  | Rivets  | 52 or Any Chapter           |      |       |                          |
| (h)  | Collar stays, collar patties, butterfly and other garment stays including plastic stays   | 52 or Any Chapter           |      |       |                          |
| (i)  | Fusible and non-fusible embroidery, motifs or prints  | 52 or Any Chapter           |      |       |                          |
| (j)  | Laces   | 52 or Any Chapter           |      |       |                          |
| (k)  | Badges including Embroidered badges   | 52 or Any Chapter           |      |       |                          |
| (l)  | Embroidery threads  | 52 or Any Chapter           |      |       |                          |
| (m)  | Sewing Thread   | 52 or Any Chapter           |      |       |                          |
| (n)  | Stones (Other than precious & semi-precious)  | 52 or Any Chapter           |      |       |                          |
| (o)  | Sequin  | 52 or Any Chapter           |      |       |                          |
| (p)  | Tape, Elastic tape & hook (tape of width not exceeding 75 mm)   | 52 or Any Chapter           |      |       |                          |
| (q)  | Velcro tape   | 52 or Any Chapter           |      |       |                          |
| (r)  | Cord & cord stopper   | 52 or Any Chapter           |      |       |                          |
| (s)  | Toggles   | 52 or Any Chapter           |      |       |                          |
| (t)  | Poly wadding Materials  | 52 or Any Chapter           |      |       |                          |
| (u)  | Stud  | 52 or Any Chapter           |      |       |                          |
| (v)  | Elastic cloth and elastic band  | 52 or Any Chapter           |      |       |                          |
| (w)  | Quilted wadding materials   | 52 or Any Chapter           |      |       |                          |
| (x)  | Beads for embroidery  | 52 or Any Chapter           |      |       |                          |
| (y)  | Sample fabric of total length upto 1000 metre imported during one financial year  | 52 or Any Chapter           |      |       |                          |
| (z)  | Printed Bags  | 52 or Any Chapter           |      |       |                          |
| (za)   | Knitted Ribs  | 52 or Any Chapter           |      |       |                          |
| (zb)   | Anti-theft devices like labels, tags & sensors  | 52 or Any Chapter           |      |       |                          |
| (zc)   | Bobbin Elastic  | 52 or Any Chapter           |      |       |                          |
| (zd)   | Textile Flowers   | 52 or Any Chapter           |      |       |                          |
| (ze)   | Water soluble lining, poly pouch, high density sticker, heat transfer sticker   | 52 or Any Chapter           |      |       |                          |
| (zf)   | Anglets on draw strings-hooded jacket   | 52 or Any Chapter           |      |       |                          |
| (zg)   | Bra cup, bust cup, moulded cups for bra and metal underwire for bra   | 52 or Any Chapter           |      |       |                          |
| (zh)   | Hook and bar, extra button covers-plain, ribbons, waist bands, shooter pin, O Ring, thermo strips and metal clip                          | 52 or Any Chapter           |      |       |                          |
| (zi)   | Pin bullets for packing, plastic tag bullets, metal tabs, bows, ring & slider and rings   | 52 or Any Chapter           |      |       |                          |
|  |   | <b>Total</b>                |      |       |                          |

13. We also confirm that the import of products under reference in the above IC, is subject to following condition which is duly abide by us:

**"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 by manufacturer directly or through merchant exporter registered with the AEPC."**

**14. IC Processing Fee**

Cheque/PO/DD No. \_\_\_\_\_ Date. \_\_\_\_\_

Amount Rs. \_\_\_\_\_

Bank Name \_\_\_\_\_

Branch details \_\_\_\_\_

Name of authorized representative \_\_\_\_\_

Signature of authorized representative \_\_\_\_\_

Seal of Company \_\_\_\_\_

**Enclosures:**

01. Export Performance Certificate (original).
02. Copy of supplier's Invoice.
03. Bill of Entry.
04. Affidavit for Lining and Interlining Materials, if applicable. (Format at **Annexure-IV**).
05. Processing Fee of Rs.500/- inclusive of 18% applicable GST (Rs.423/- + Rs.77/- GST) each IC to be deposited by way of Cheque/PO/DD payable in favour of Apparel Export Promotion Council.

**ANNEXURE-III**

**PERFORMA FOR AFFIDAVIT for Add Back/re-credit  
against surrendered/cancelled Import Certificate (IC)  
(ON RS. 10/- STAMP PAPER DULY NOTORISED)**

**AFFIDAVIT**

This has reference to our Import Certificate No. .... dated ... ..

In this regard, we M/s. .... (RCMC No. ....  
undertake the following:-

1. That we have obtained above Import Certificate for (Item) .....
2. That the said Import Certificate has not been utilized due to.....
3. It is therefore, requested to re-credit the IC value of Rs. ....

We undertake that the said original Import Certificate has not been misused under any circumstances by us.

We hereby confirm and declare that the statement made above is true and correct to the best of our knowledge. We further indemnify AEPC that in the event of the above statement being found to be incorrect or false/misleading, we will be liable to pay full import duty as mentioned along with the penalty as per custom norms.

Name of Company \_\_\_\_\_

Name of authorized representative \_\_\_\_\_

Signature of authorized representative \_\_\_\_\_

Seal of Company \_\_\_\_\_

Dated .....

Place .....

**PERFORMA OF AFFIDAVIT for import of Lining & Interlining Material)**  
(ON RS. 10/- STAMP PAPER DULY NOTORISED)

**AFFIDAVIT**

This is with reference to our request dated... .. for issuance of Import Certificate to import Lining/Interlining materials 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 realized during the year 2017 - 2018).

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 superseded by Custom Notification No. 06/2018-Customs dated 02.02.2018 by making the amendment in the Principal Notification No. 12/2012-Customs dated 17.03.2012 of Govt. of India, Ministry of Finance (Deptt. of Revenue), 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 of Company \_\_\_\_\_  
Name of authorized representative \_\_\_\_\_  
Signature of authorized representative \_\_\_\_\_  
Seal of Company \_\_\_\_\_

Dated .....

Place .....

**APPLICATION FOR ENHANCEMENT OF EXPORT PERFORMANCE IN EPC  
FOR THE YEAR 2018-19**

**DECLARATION**

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

To,  
Deputy Secretary General,  
AEPC - Apparel House, Institutional Area  
Sector 44, Gurgaon (Haryana)

Dear Sir,

With reference to our EPC certificate no. \_\_\_\_\_ dated \_\_\_\_\_.  
We wish to apply for enhancement in our above said EPC.

1. Export Performance Value of EPC 2018-19 already issued Rs. \_\_\_\_\_.
2. Export Performance Value of EPC intended for enhancement Rs. \_\_\_\_\_.
3. TOTAL Value of EPC required (1+2) \_\_\_\_\_
4. Bank Certificate and CA Certificate in original, certifying realization of amount as indicated at Sl. No. 2 above (as per **Annx. V(A) & V(B)**).
5. 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).
6. We hereby agree to provide all the information sought by AEPC in connection with this application.
7. We hereby confirm and declare that the statement made above is true and correct to the best of our knowledge.

Name of Exporter.....  
RCMC No.....  
IE Code issued by the DGFT.....  
Name of the authorized signatory.....  
Signature of the authorized signatory.....  
Date.....  
Mail id.....

**Enclosures:**

- a. Original EPC
- b. CA Certificate as per **Annexure V (A)**
- c. Bank Certificate as per **Annexure V (B)**
- d. Undertaking as per **Annexure V(C)**
- e. Detailed consolidated statement duly certified by CA or bank in original.

**ANNEXURE – V (A)**

**CHARTERED ACCOUNTANT CERTIFICATE FOR ENHANCEMENT OF EPC**

(on CA's Letter Head)  
VERIFICATION

We have verified the statement made above 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 01.04.2017 to 31.03.2018 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 01.04.2017 to 31.03.2018 and this application is made with those export bills which were raised and realized during the period 01.04.2017 to 31.03.2018.

I/We, further certify that aforesaid facts are true and correct to the best of my/our knowledge and belief.

Name and Address \_\_\_\_\_

of the Chartered Accountant \_\_\_\_\_

Signature of Chartered Accountant \_\_\_\_\_

Membership No of the Chartered Accountant\* \_\_\_\_\_

Membership No of CA firm/ Company\* \_\_\_\_\_

Date: \_\_\_\_\_

Place: \_\_\_\_\_

Mail id \_\_\_\_\_

**\*Mandatory** (Name, Membership No. & Firm Registration No. of CA).

**Format for "Consolidated Statement" to be provided with original attestation from the CA alongwith above covering letter on CA's Letter Head.**

**Name of exporter.....**

| S. No. | Invoice No. & Date | Bank realization certificate no. | Description of exported Items (Readymade Garments only) | Country of export | Amount realized in Foreign Currency |        | FOB amount realized in INR | Date of realization |
|--------|--------------------|----------------------------------|---|-------------------|-------------------------------------|--------|----------------------------|---------------------|
|        |                    |                                  |   |                   | Currency                            | Amount |                            |                     |
|        |                    |                                  |   |                   |                                     |        |                            |                     |
|        |                    |                                  |   |                   |                                     |        |                            |                     |

**Very Important:** While submitting the **Consolidated Statement**, the applicant exporter should ensure that the information certified by CA is about export of Readymade Garments only. Mention of **Readymade Garments** is **mandatory & exporter name is also mentioned.**

**BANK CERTIFICATE FOR ENHANCEMENT OF EPC**

(on Bank's Letter Head)

**VERIFICATION**

This is to certify that M/s. \_\_\_\_\_  
Address \_\_\_\_\_ has realized FOB amount of  
Rs \_\_\_\_\_ (Rupees \_\_\_\_\_) against export of  
readymade garments during the financial year 2017-18 i.e. between 01.04.2017 to  
31.03.2018.

We also certify that the export bills taken now, were not included earlier certificate  
issued for the period 01.04.2017 to 31.03.2018 and this application is made with those  
export bills which were raised and realized during the period 01.04.2017 to  
31.03.2018.

Name and Address \_\_\_\_\_  
Of the Bank \_\_\_\_\_  
Signature of Manager/ \_\_\_\_\_  
Authorised Signatory \_\_\_\_\_  
Code no.\* \_\_\_\_\_

Date: \_\_\_\_\_  
Place: \_\_\_\_\_  
Mail id \_\_\_\_\_

\* **Mandatory** (Name & Code No. of certifying bank officer).

**UNDERTAKING FOR EPC ENHANCEMENT**

(on Rs. 100/- Stamp Paper duly notarized)

**UNDERTAKING**

This has reference to our request dated \_\_\_\_\_ for issuance of supplementary Export Performance Certificate for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) in addition to our earlier Export Performance Certificate No. \_\_\_\_\_ dated \_\_\_\_\_ for Export Performance Value of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) during the period of 2017-18.

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 2017-18 periods and this application is made with those export bills, which were raised and realized during the financial year 2017-18. 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..

Name of the Company .....

Name of Authorized Signatory .....

Signature of Authorized Signatory .....

Seal of Company .....

Date: .....

Place: .....



**UNDERTAKING FOR LOST OF EXPORT PERFORMANCE CERTIFICATE**  
(Affidavit to be on the non-judicial stamp paper of Rs.100/- duly notarized)

This has reference to our Export Performance Certificate No. \_\_\_\_\_ (EPC-2018-19) dated \_\_\_\_\_ for Rs. \_\_\_\_\_ issued by Apparel Export Promotion Council.

1. That the said original Export Performance Certificate No. \_\_\_\_\_ dated \_\_\_\_\_ has been lost/misplaced and not traceable.
2. That we had utilized a value of Rs. \_\_\_\_\_ out of total Import Entitlement of Rs. \_\_\_\_\_ and balance of Rs. \_\_\_\_\_ is available in the said Export Performance Certificate.
3. That we have lodged a police complaint with Police Station \_\_\_\_\_ vide 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 Company \_\_\_\_\_  
Name of authorized signatory \_\_\_\_\_  
Signature of authorized Signatory \_\_\_\_\_  
Seal of Company \_\_\_\_\_  
AEPC Registration No. \_\_\_\_\_

Place:  
Date :

**Enclosures:**

1. A request on the Company's Letter head;
2. Copy of FIR;
3. Bond of Rs.100/- on Non judicial stamp paper duly notarized (**Annx.VI**); &
4. Photocopy of EPC earlier issued.

**(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. DD 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 all 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:-

| <u>Destination</u>       | <u>Year, 2015-16</u> |          | <u>Year, 2016-17</u> |          | <u>Year, 2017 -18</u> |          |
|--------------------------|----------------------|----------|----------------------|----------|-----------------------|----------|
|                          | Total Value*         | Quantity | Total Value*         | Quantity | Total Value*          | Quantity |
| EU                       |                      |          |                      |          |                       |          |
| USA                      |                      |          |                      |          |                       |          |
| Latin American Countries |                      |          |                      |          |                       |          |
| Japan                    |                      |          |                      |          |                       |          |
| South Africa             |                      |          |                      |          |                       |          |
| Others                   |                      |          |                      |          |                       |          |
| Total                    |                      |          |                      |          |                       |          |

\*Value in US \$

17. Major products exported (please mark (V) Average price: US\$)
  - 1) Ladies Garments ( ) .....
  - 2) Gents Garments ( ) .....
  - 3) Kids wear ( ) .....
  - 4) Industrial Garments ( ) .....
  - 5) Any other (please specify) ( ) .....
18. 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 ( )

Suppliers Perception of India's competitiveness of Apparel Export in International Markets.

1. What according to you make Indian apparel export industry advantageous compared to other domestic industry? (Kindly rate the below given factors on the scale of 1 to 5):

| <b>Factors of Advantages</b>  | <b>1<br/>Very<br/>Disadvantageous</b> | <b>2<br/>Disadvantageous</b> | <b>3<br/>Neither<br/>Advantageous Nor<br/>Disadvantageous</b> | <b>4<br/>Advantageous</b> | <b>5<br/>Very<br/>Advantageous</b> |
|---|---------------------------------------|------------------------------|---|---------------------------|------------------------------------|
| Wages   |                                       |                              |   |                           |                                    |
| Labor Regulation  |                                       |                              |   |                           |                                    |
| Rent  |                                       |                              |   |                           |                                    |
| Availability of Power   |                                       |                              |   |                           |                                    |
| Availability of Raw Material  |                                       |                              |   |                           |                                    |
| Raw Material Cost   |                                       |                              |   |                           |                                    |
| Transportation/Logistics  |                                       |                              |   |                           |                                    |
| Political Stability   |                                       |                              |   |                           |                                    |
| Govt. Policy ( Interest rate, Inflation and Export subsidy)               |                                       |                              |   |                           |                                    |
| Factory Compliance  |                                       |                              |   |                           |                                    |
| Taxes (VAT, Profit)   |                                       |                              |   |                           |                                    |
| Macroeconomic condition (Like exchange rate, Interest rate and Inflation) |                                       |                              |   |                           |                                    |
| Others: (Pls. Specify)  |                                       |                              |   |                           |                                    |

2. According to you which are the major bottlenecks in making the Indian apparel industry realize the national advantage in international market? (Kindly indicate them in Yes or no form).

| <b>Bottlenecks on Overall Basis</b>  | <b>Yes (1)</b> | <b>No (1)</b> |
|--|----------------|---------------|
| Labor Laws   |                |               |
| Import Duties on Raw material& Machinery   |                |               |
| Port efficiency  |                |               |
| Road Connectivity to Port  |                |               |
| Custom Procedure   |                |               |
| Declining Duty Drawbacks   |                |               |
| Delay in reimbursement of various schemes benefit like Interest Subvention, DBK etc. |                |               |
| No cap on export of raw material like cotton, yarn and fabric                        |                |               |
| Cluster Development  |                |               |
| R&D Facility   |                |               |
| Lab Testing for Garment  |                |               |
| Others (Pls. Specify....)  |                |               |

3. In your view how important are the following factors in increasing the competitiveness of your apparel export goods in international market. (Please rate them 1= not at all important; 5= very important).

| <b>Factors of Competitiveness</b>                       | <b>Not important (1)</b> | <b>Little Important (2)</b> | <b>Moderately Important (3)</b> | <b>Important (4)</b> | <b>Very Important (5)</b> |
|---|--------------------------|-----------------------------|---------------------------------|----------------------|---------------------------|
| Cost cutting  |                          |                             |                                 |                      |                           |
| Firm size   |                          |                             |                                 |                      |                           |
| Raw Material Cost                                       |                          |                             |                                 |                      |                           |
| Product Diversification                                 |                          |                             |                                 |                      |                           |
| Timely delivery   |                          |                             |                                 |                      |                           |
| Availability of Technology                              |                          |                             |                                 |                      |                           |
| Skills and Management                                   |                          |                             |                                 |                      |                           |
| Cost of Finance   |                          |                             |                                 |                      |                           |
| Logistic Cost   |                          |                             |                                 |                      |                           |
| Cost of Trimming and Embellishment                      |                          |                             |                                 |                      |                           |
| Currency value  |                          |                             |                                 |                      |                           |
| Diversification of Markets (including domestic markets) |                          |                             |                                 |                      |                           |
| Product development and design based innovation         |                          |                             |                                 |                      |                           |
| Introducing own brands                                  |                          |                             |                                 |                      |                           |
| Productivity of Labor                                   |                          |                             |                                 |                      |                           |
| Education of Workers                                    |                          |                             |                                 |                      |                           |
| Compliance to Labor Laws of Country                     |                          |                             |                                 |                      |                           |

**Kindly indicate the following regarding your firm:**

4. From where (in %) you are sourcing input to manufacturing:

|   | <b>Domestic</b> |         | <b>Overseas</b> |         |
|---|-----------------|---------|-----------------|---------|
|   | 2015-16         | 2016-17 | 2015-16         | 2016-17 |
| Raw Material Sourcing (in %) out of total input |                 |         |                 |         |
| Machinery Sourcing (in %)                       |                 |         |                 |         |
| Trimming and Embellishment (in %)               |                 |         |                 |         |
| Packaging and Packaging Material Sourcing       |                 |         |                 |         |

5. Have you diversified your market base for export of product in last three years? (If yes pls. specify the market and share in total sale).

Market 1 by \_\_\_\_%                      Market 2 by \_\_\_\_%                      Market 3 by \_\_\_\_%

6. Kindly indicate the reasons thereof for market diversification (as indicated below):

|  | <b>Yes (1)</b> | <b>No (2)</b> |
|--|----------------|---------------|
| Develop New product to attract Buyers?   |                |               |
| Brought new Technology for new products? |                |               |

7. Please define your relationship you have with all your buyers, in the format given below:

| Type of Buyer      | Hands off and Price driven (1) | Uncertain/Volatile (2) | Collaborative or feedback intensive (3) |
|--------------------|--------------------------------|------------------------|---|
| Wholesaler         |                                |                        |   |
| Retailer           |                                |                        |   |
| Importer           |                                |                        |   |
| Departmental Store |                                |                        |   |
| Buying House       |                                |                        |   |
| Chain Stores       |                                |                        |   |
| Brand Retailers()  |                                |                        |   |