Circular No.: AEPC/HO/EPC/2020/01  13th March, 2020

TO: ALL MEMBER EXPORTERS OF THE COUNCIL

SUB.: EXPORT PERFORMANCE CERTIFICATE - 2020 - 2021

Reference is invited to the Notification No.01/2020-Customs dated 02.02.2020 of Government of India, Ministry of Finance (Department of Revenue) thereby making further amendment in the Principal Notification No. 50/2017-Customs dated 30.06.2017. As per the latest Notification dated 02.02.2020, 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 Joint Director, Apparel Export Promotion Council, Apparel House, Institutional Area Sector-44, Gurugram-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 2019-2020, within overall Export Performance Certificate issued at 5% of the FOB value of the garments exported and realized during 2019-2020.

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. 50/2017-Customs dated 30.06.2017 of Govt. of India, Ministry of Finance (Deptt. of Revenue) and amended from time to time and last amended vide Notification No. 01/2020-Customs dated 02.02.2020.

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 2019-2020 i.e. Between 1st April, 2019 to 31st March, 2020.

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 01.04.2019 to 31.03.2020, in such cases, eligible items/period will be determined by AEPC office as per the customs Notification No. 01/2020-Customs dated 02.02.2020 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.

Along-with EPC application, the exporter shall be required to furnish an Affidavit on Rs. 10/- Stamp Paper [ONE TIME ONLY], duly notarized, as per the format prescribed in Annex-IV for seeking import certificate from AEPC for import of Lining and Inter-lining Material. 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 2019-2020, within overall Export Performance Certificate issued at 5% of the FOB value of the garments exported and realized during 2019-2020.

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:

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

* 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 copy of 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 in the computer master, based on the invoice duly self-attested or bill of entry submitted by the exporter along with the application for import Certificate.

**Procedure for obtaining IC under EPC**

a) **Offline Mode** – Under this system, the exporters, as per practice, can deposit Cheque/Demand Draft/Pay Order in favour of “Apparel Export Promotion Council” for an amount of Rs. 500/- at the time of making application for IC. The office, as per practice, will examine the case, issue the receipt of payment and issue IC on designated stationery.

b) **Online Issuance of IC** – With a view to obtain IC in digital model, AEPC has also started giving the facility of obtaining Online IC. If the exporters, wishes to obtain Online IC, the procedure shall be as follows:

   (a) User credentials to the exporter will be issued by the AEPC with the approval of EPC in email and by using those credentials; exporter may apply for the IC’s in any of the AEPC Regional Office by paying online fee.

   (b) After the approval of the concerned Regional Office, the exporter may take the print of IC

Exporters can use any of the modes of obtaining IC, as per their convenience. In case, the exporter wishes to seek any clarification on the implementation, they may contact

- Regional Offices - In case of Offline Mode and
- General Manager (IT)-AEPC, HQ - In case of Online Mode

The processing charges of Rs. 500/- is non-refundable.

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 in the computer master as per existing procedure. The exporter shall submit Bill of Entry issued by Customs within 60 (sixty) days to respective Office of AEPC.

**Re-credit/Add Back**

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 (Add Back) 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.

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.

**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 31.07.2020.

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 2020-2021.

**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 in the Export Performance Certificate.**

The applicant may apply for amendment in Export Performance Certificate along with the documents as detailed below:

i) A request on the Company’s letter head

ii) Copy of EPC earlier issued.
<table>
<thead>
<tr>
<th>Export Slab</th>
<th>Amendment Charges + Applicable GST</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Upto Rs.1 Crore</td>
<td>No charges</td>
</tr>
<tr>
<td>b) Above Rs.1 Crore to Rs.5 Crore</td>
<td>No charges</td>
</tr>
<tr>
<td>c) Above Rs.5 Crore to Rs.10 Crore</td>
<td>No charges</td>
</tr>
<tr>
<td>d) Above Rs.10 Crore to Rs.50 Crore</td>
<td>No charges</td>
</tr>
<tr>
<td>e) Above Rs.50 Crore to Rs.100 Crore</td>
<td>No charges</td>
</tr>
<tr>
<td>f) Above Rs.100 Crore to Rs.250 Crore</td>
<td>No charges</td>
</tr>
<tr>
<td>g) Above Rs.250 Crore to Rs.500 Crore</td>
<td>No charges</td>
</tr>
<tr>
<td>h) Above Rs.500 Crore</td>
<td>No charges</td>
</tr>
</tbody>
</table>

The complete details, as per **Annexure – VI**, of firm/company be furnished on the letter head of the exporting firm/company.

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.

(Parveen Kukreja)
Joint Director (EPC)
13.03.2020
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 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 1.4.2019 to 31.3.2020 only). It should be certified by the practicing Chartered Accountant with stamp, address, Tel/Fax nos. and email id, UDI.No. 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 1.4.2019 to 31.3.2020 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 1.4.2019 to 31.3.2020 and should include the following details:-

   Invoice 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.

   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 & exporter name is also mandatory.


7. Company Profile in Annexure-VI.

8. Valid copy of RCMC
PERFORMA FOR SUBMISSION OF APPLICATION TO AEPC FOR ISSUE OF EXPORT PERFORMANCE CERTIFICATE FOR 2020-2021

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

To,

Joint Director (EPC)
Apparel Export Promotion Council
Apparel House, Institutional Area,
Sector – 44, Gurugram-122003.

Subject : Issue of Export Performance Certificate for 5% entitlement

Dear Sir,

DECLARATION

01. With reference to your Circular No. AEPC/HO/EPC/2020/01 dated 13th March, 2020, 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 1st April, 2019 to 31st March, 2020.

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."

"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 ........................................................Mob No............................................

______________________________

CHARTERED ACCOUNTANT CERTIFICATE
(On CA’s Original Letter Head)

Certificate No.
UDI No.

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 2019-2020 i.e. between 01.04.2019 to 31.03.2020 were of the value of Rs...................................................

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 ..........................................................
Mobile No.................................................
Date..............................................................
Place............................

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

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Invoice No. &amp; Date</th>
<th>Bank realization certificate no.</th>
<th>Description of exported items (Readymade Garments only)</th>
<th>Country of export</th>
<th>Amount realized in Foreign Currency</th>
<th>FOB amount realized in INR</th>
<th>Date of realization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 & exporter name is also mandatory.
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 2019-2020 i.e. between 01.04.2019 to 31.03.2020.

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

* 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
      for readymade garments. (Please Tick Yes/No)  Yes No

11. Quantity & Value of Import (For the imports to be effected during
2019-2020 under Customs Notification No. 01/2020-Customs dated 02.02.2020 by
making the amendment in the Principal Notification No.50/2017-Customs dated
30.06.2017 of Govt. of India, Ministry of Finance (Deptt. of Revenue).
12. The list of eligible items is appended below:

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

Total
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. Copy of Export Performance Certificate.
   02. Copy of supplier’s Invoice.
   03. Bill of Entry.
   04. 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.

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**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 … … … … … … … … … … … … … … … … … … … … … … … …
ANNEXURE-IV

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

AFFIDAVIT

I, ..............................................s/o.........................................................r/o.............................................. do hereby state on solemn affirmation as under:

1. I on behalf of M/s................................................................., is competent to deposite the present affidavit and give undertaking for the subject purpose as under.

2. I say I am fully conversant with the English language and I have deposed the affidavit after fully understanding the contents and consequence thereof.

3. That in reference to our request for the financial year 2020-2021 for issuance of import certificate/s, to enable us to import lining/interlining materials falling within the Chapter/Heading/Sub-heading/tariff item against No. 43, 52, 54, 55, 56, 58, 59 or 60 of the Customs Tariff Act, 1975 against export performance certificate for the financial year 2020-2021 with entitlement amount as specified therein (restricted to 2% of FOB value of garment exported and value realized during the year 2019-2020).

4. I undertake and affirm to all concerned that such material upon import will not be put to any other use then specified or will sold in the market except in the manufacture of textile garment for exports by us/manufacturer directly or through merchant exporter registered with AEPC.

5. I also confirm present affidavit shall suffice for all purposes as undertaking on our part to cover up all benefit extended to us for entire financial year 2020-2021 for issuance of import certificate.
6. I hereby affirm, confirm and keep Apparel Export Promotion Council indemnified in all circumstance irrespective of any scenario, situation against any incident, misuse or otherwise takes place of our undertaking for which entire responsibility penal, civil, monetary etc. will be solely and exclusively on the part of the concerned above referred.

7. I also further affirm and confirm after fully understanding of all the provisions as are attracted in respect of the benefit extended to us, in case any violation of the conditions of the Notification No. 26/2003 dated 1.3.2003 superseded by Custom Notification No. 01/2020-Customs dated 02.02.2020 by making the amendment in the Principal Notification No. 50/2017-Customs dated 30.06.2017 of Govt. of India, Ministry of Finance (Deptt. of Revenue), which shall be construed and treated as a default, malpractice, violation on our part for which I and all concerned shall be liable to face any or all penal /material consequences or other action contemplated and decided by AEPC or otherwise under any law of land Act and Rule as could be applicable thereto.

8. I also further undertake that such action be resorted against us without any opportunity or show cause notice.

9. I again affirm the details deponent firm/ company as under:

Name of Company ________________________________

Name of authorized representative __________________________

Signature of authorized representative __________________________

Seal of Company ______________________________________

(Copy of authority letter and resolution enclosed).

DEPONENT

VERIFICATION:

I, the above named deponent, do hereby verify that the contents of the above affidavit are true and correct. Verified at ______ on this ______ day of ______, 2020.

DEPONENT
ANNEXURE - V

APPLICATION FOR ENHANCEMENT OF EXPORT PERFORMANCE IN EPC
FOR THE YEAR 2020-2021

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

To,
Joint Director (EPC),
AEPC - Apparel House, Institutional Area
Sector 44, Gurugram (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 2020-2021 already issued Rs. ______________.
2. Export Performance Value of EPC intended for enhancement Rs. ______________.
3. TOTAL Value of EPC required (1+2) __________________________
5. We are enclosing herewith a Pay Order/Demand Draft No. ____________ dated ____________ favoring 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………………………………………….. Mobile No.

Enclosures:
a. Copy of 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.
CHARTERED ACCOUNTANT CERTIFICATE FOR ENHANCEMENT OF EPC
(on CA's Original Letter Head)

VERIFICATION

Certificate No.
UDI No.

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 01.04.2019 to 31.03.2020 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 01.04.2019 to 31.03.2020 and this application is made with
those export bills which were raised and realized during the period
01.04.2019 to 31.03.2020.

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:__________________________ Mobile No:____________________

*Mandatory (UDI No., 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.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Invoice No. &amp; Date</th>
<th>Bank realization certificate no.</th>
<th>Description of exported items (Readymade Garments only)</th>
<th>Country of export</th>
<th>Amount realized in Foreign Currency</th>
<th>FOB amount realized in INR</th>
<th>Date of realization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 & exporter name is also mandatory.
ANNEXURE- V (B)

BANK CERTIFICATE FOR ENHANCEMENT OF EPC
(On Bank’s Letter Head)

VERIFICATION

This is to certify that M/s._________________________ has realized FOB amount of Rs____________(Rupees_____________________) against export of readymade garments during the financial year 2019-2020 i.e. between 01.04.2019 to 31.03.2020.

We also certify that the export bills taken now, were not included earlier certificate issued for the period 01.04.2019 to 31.03.2020 and this application is made with those export bills which were raised and realized during the period 01.04.2019 to 31.03.2020.

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

Date:____________________________________
Place:____________________________________
Mail id____________________________________
Mobile No.________________________________

* 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 2019-2020.

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 2019-2020 periods and this application is made with those export bills, which were raised and realized during the financial year 2019-2020. 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: …………………………………………………..

Please note: Proforma affidavit should be notarized & covering letter (request letter) date should be mentioned at first blank of the affidavit i.e request date.
(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:-

<table>
<thead>
<tr>
<th>Destination</th>
<th>Year, 2017-2018</th>
<th>Year, 2018-2019</th>
<th>Year, 2019-2020</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total Value*</td>
<td>Quantity</td>
<td>Total Value*</td>
</tr>
<tr>
<td>EU</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>USA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Latin American</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Countries</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Japan</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Africa</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Others</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*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):

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

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).

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

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

Kindly indicate the following regarding your firm:

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

<table>
<thead>
<tr>
<th></th>
<th>Domestic 2017-18</th>
<th>Domestic 2018-19</th>
<th>Overseas 2017-18</th>
<th>Overseas 2018-19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raw Material Sourcing (in %) out of total input</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Machinery Sourcing (in %)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trimming and Embellishment (in %)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Packaging and Packaging Material Sourcing</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Market</th>
<th>Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market 1</td>
<td></td>
</tr>
<tr>
<td>Market 2</td>
<td></td>
</tr>
<tr>
<td>Market 3</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Reason</th>
<th>Yes (1)</th>
<th>No (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Develop New product to attract Buyers?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brought new Technology for new products?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Type of Buyer</th>
<th>Hands off and Price driven (1)</th>
<th>Uncertain/Volatile (2)</th>
<th>Collaborative or feedback intensive (3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wholesaler</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retailer</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Importer</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Departmental Store</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buying House</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chain Stores</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brand Retailers</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>