Check List for Redemption/EODC in case of Advance Authorisation  
(Para 4.25, 4.26, 4.27, 4.28, 4.29, 4.30 & 4.30A of HBP)  
(Prepared by Addl. DGFT, Mumbai)

<table>
<thead>
<tr>
<th></th>
<th>Whether following documents have been submitted</th>
<th>Total number of pages in the relevant document</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Documents</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Covering letter signed by authorised signatory</td>
<td></td>
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<tr>
<td>2</td>
<td>Two copies of ANF 4F duly filled in, each individual page signed by the applicant</td>
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<tr>
<td>3</td>
<td>Consumption register as per Appendix 23 duly signed by CA/CWA *(note)¹ (Para 4.30 of HBP, Vol.1)</td>
<td></td>
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<tr>
<td>4</td>
<td>In case of any CENVAT credit facility on inputs availed for exported goods, an independent Chartered Accountant or Central Excise Superintendent certification in the said regard should certify that the imported material has been/would be utilised only in the manufacture of dutiable goods even after completion of export obligation. In case the item of export is non-excisable or the unit is non-excisable, documentary proof regarding the same or CA/Central Excise authority certified declaration confirming non-availing of CENVAT credit.</td>
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<tr>
<td>5</td>
<td>Statement of imports</td>
<td></td>
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<tr>
<td>6</td>
<td>In case of a pharmaceutical product manufactured through Non Infringing (NI) process, duly filed in Appendix 23A duly verified and certified by the jurisdictional Central Excise Authority on consumption of inputs against the advance authorisation.</td>
<td></td>
</tr>
<tr>
<td>I-A</td>
<td>For Physical exports</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Original Bank Certificate of Exports &amp; Realisation as per Appendix 22-A or Appendix 22-D/ FIRC/ Irrevocable Letter of Credit (Status holder)/ Confirmed irrevocable Letter of Credit (non-status holder)/ proof of RBI write off on export realisation (as applicable) duly signed by the bankers</td>
<td></td>
</tr>
<tr>
<td>(a)</td>
<td>In case of direct negotiation of documents/FIRC in lieu of BRC and copy of RBI permission (as per Para 2.26.2 of HBP)</td>
<td></td>
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<tr>
<td>(b)</td>
<td>In case of offsetting of export proceeds Appendix 22D in lieu of BRC and specific permission of RBI (refer Para 2.57 of HBP)</td>
<td></td>
</tr>
</tbody>
</table>

¹ * This is required to be submitted to the RA at the beginning of each licensing year for all those authorisations which have been redeemed in previous licensing year and which have been issued on or after 13.5.2005. (The relevant file number wherein it has been submitted should be indicated)
In case of RBI write off on export realisation, the following documents:

- Copy of permission letter from RBI
- Copy of certificate from Foreign Mission of India regarding fact of non-recovery of export products

8. EP copy of shipping bills/Bills of exports as relevant indicating File No./Authorisation No.

9. In case export product details/any other required details are missing/incomplete in the shipping bill(s), custom/excise attested invoices/ARE 1

10. Statement of exports indicating shipping bill-wise exports and indicating shipping bill number, date, FOB value as per shipping bill & description of export product

**I-B For deemed exports**

11. Copy of invoice/statement of invoices/ARE-3, duly signed by jurisdictional excise authorities of recipient unit

12. In case of supply of non-excisable goods or supply of excisable items to a unit producing non-excisable items, original certificate from buyer (PAC) having received the supplies certifying item of supply, quantity, value & date of receipt of supply

13. Payment certificate as per Appendix 22B or 22C/confirmed irrevocable L/C (non-status holder) as applicable

14. Statement of supplies giving details of supply invoices and indicating the invoice number, date, FOR value as per invoice and description of products

**II Additional Documents**

1. Invalidation letter (in original) - if not submitted at the time of issuance of authorization.

2. LOP/Green Card of 100% EOU and Legal Undertaking executed by EOU with Development Commissioner (self attested copies) -- if not submitted at the time of issuance of authorization.

3. In case of third party exports, disclaimer from third party

4. For regularization of bona fide default cases as per Para 4.28 of HBP – the following documents as relevant:

   (i) Copy of challan towards payment of customs duty and interest alongwith calculation sheet. However, customs duty payment can be made through surrender of valid duty credit issued under Reward Schemes. Interest, however, has to be paid in cash only.

   (ii) In case import item is restricted as per Import Policy, then

       a) Proof of payment (TR challan in Central Bank of India) equivalent to 3% of CIF value of unutilized imported material and
b) Separate authorisation for excess import of that restricted item. (Para 4.28(a)(ii) of HBP, Vol.1)

(iii) In case of shortfall in Value Addition, challan from Central Bank of India for amount equal to 1% of shortfall in FOB (Para 4.28 (b) & (c) of HBP, Vol.1)

Note:

1. Kindly ensure that the net content of input is properly accounted for as per norms stipulated in the authorisation, and the same indicated in (a) shipping bills (for physical exports) and (b) invoices (in cases of deemed exports)
2. In case of authorisation issued with pre-import condition, kindly ensure pre-import condition has been complied with.
3. Kindly ensure File No./Authorisation No. has been endorsed on the export/supply documents furnished
4. In case of exports through third party, names of both authorisation holder and third party should be indicated in export documents
5. FOB value of exports shall be arrived at after excluding the Foreign Agency Commission, if any. This provision shall be applicable for authorisation issued on or after 1.4.2008.