

Common Deficiencies in EPCG Closure Applications

Serial No.	Shortcomings/Requirements for faster processing	Guidance for rectification
1	Copy of the Installation Certificate issued by Central Excise/ Chartered Engineer, as applicable, is not submitted.	The applicant should submit a copy of the Installation Certificate issued by the Central Excise/ Chartered Engineer, as applicable along with the details of the submission, if submitted earlier as per Para 5.04 of Hand Book of Procedures.
2	ANF-5B and Appx-5C are not certified by Chartered Accountants on all the pages with the UDIN number of the Chartered Accountant.	The Redemption application should essentially contain ANF-5B and Appx-5C certified by the Chartered Accountant on all the pages with the UDIN number of the Chartered Accountant.
3	Statement of AEP with the description of export products not submitted.	The statement of AEP with the description of the export product/s should be submitted year-wise for all the relevant years, as applicable. It is also advised that the statement should contain the details of Shipping Bills/Bills of Exports/ Deemed Exports along with the FOB/FOR value in the prescribed form.
4	The applicant has not complied with the provisions of Para 5.10(d) of HBP for third-party Exports	The applicant is advised to submit all the documents viz. the Agreement, Disclaimer certificate, Transport receipt, and invoice-wise payment correlation statement certified by Chartered Accountant as per Para 5.10(d) of HBP.
5	The application fee for Excess Duty Saved value utilized was not submitted	The applicant should follow provisions of Para 5.16 of HBP along with the latest instructions given vide Public Notice 3/2015-20 dated 13.04.2022 and submit proof of compliance along with the EODC application.