**DGFT Application Process – Broad Guidelines**

**1. Application Forms (ANFs)**

* **ANF = Aayat Niryat Form** prescribed under Foreign Trade Policy (FTP).
* Each service (IEC, Advance Authorisation, EPCG, SEIS, RoDTEP, etc.) has a **specific ANF**.
* Example:
  + IEC – **ANF 2A**
  + Advance Authorisation – **ANF 4A / 4B**
  + EPCG – **ANF 5A**
  + SEIS – **ANF 3B**
  + Export House Status – **ANF 3C**

📌 **Rule**: Always download the latest ANF version from DGFT portal → “Forms & Appendices” section.

**2. Appendices**

* **Appendices** are *supporting formats, declarations, or certificates* required along with ANFs.
* Example:
  + Appendix 2K – Chartered Accountant/Cost Accountant certificate for turnover.
  + Appendix 3A – CA Certificate for SEIS.
  + Appendix 5A – Certificate for EPCG redemption.
* Each scheme has mandatory appendices to certify export performance, consumption norms, etc.

📌 **Tip**: Match Appendix number with ANF requirements before submission.

**3. Attachments / Supporting Documents**

* Commonly required documents include:
  + IEC copy, PAN, GST certificate
  + Export performance statements
  + Chartered Accountant certificates (turnover/FOB values)
  + Proof of installation (for EPCG)
  + Board resolution / authorization (if needed)
* Upload only in PDF format (max size as per DGFT portal rules).

**4. Filing Process**

1. **Login** to DGFT portal (using DSC/e-sign and IEC-based credentials).
2. **Select Service** → Fill relevant ANF online.
3. **Upload Appendices & Attachments** as per checklist.
4. **Pay application fee** online via payment gateway.
5. **Submit with DSC/e-sign** → Generate e-filing acknowledgement.
6. **Track Status** → DGFT portal “My Dashboard”.
7. **Deficiency Letters (if any)** → Respond within prescribed time.
8. **Final Approval** → License/Scrip issued electronically (with QR code).

**5. Common Guidelines**

* Always use **CA/CS certified data** where turnover/export figures are involved.
* Ensure **HS Codes, IEC, RCMC (EPC Registration)** are updated before applying.
* For benefits (SEIS, RoDTEP, ROSCTL), **application timelines** are strict – apply within FTP deadlines.
* Keep a **master compliance folder** with export invoices, shipping bills, and e-BRCs ready for audit/verification.

✅ In short: **ANF = Application Form**, **Appendix = Supporting Certificate**, **Attachments = Evidence** → All filed online through DGFT portal with DSC/e-sign + fees → Scrutiny → Approval/License/Scrip issued.

**DGFT Applications – Checklist**

|  |  |  |  |
| --- | --- | --- | --- |
| **Service / Scheme** | **ANF (Application Form)** | **Key Appendices** | **Key Documents Required** |
| **IEC (Import Export Code)** | ANF 2A | – | PAN, GST certificate, Address proof, Bank certificate/cancelled cheque, Digital Signature |
| **Modification / Update of IEC** | ANF 2A (modification option) | – | Updated PAN/GST, Supporting docs for changes |
| **Advance Authorisation (AA)** | ANF 4A / 4B | Appendix 4H (consumption details), Appendix 4E (invalidation letter if needed) | IEC, Past export orders/contracts, Technical specs, Chartered Engineer certificate (if applicable) |
| **EPCG (Export Promotion Capital Goods)** | ANF 5A | Appendix 5A (installation certificate), Appendix 5B (redeeming obligation) | Import invoice, Installation certificate, Export obligation undertaking, CA Certificate |
| **Export House Status Certificate** | ANF 3C | Appendix 2K (CA certificate for turnover) | Export performance statement (3 years), e-BRC, IEC, RCMC |
| **SEIS (Service Exports from India Scheme)** | ANF 3B | Appendix 3A (CA certificate) | IEC, Service invoices, FIRC/e-BRC, RCMC (SEPC), CA certified turnover |
| **RoDTEP / ROSCTL / Drawback** | No separate ANF (filed via Customs ICEGATE/Shipping Bill) | Appendix 4R (CA certificate for some cases) | IEC, Shipping bills, e-BRC, CA certificate (if required) |
| **Deemed Export Benefits** | ANF 4D | Appendix 4D (declaration by recipient) | Supply invoices, CT-3/ARE-3 forms, Payment proof, Chartered Accountant certificate |
| **EOU / STPI / SEZ / BTP / EHTP Formation** | ANF 6A (for EOU) | Appendix 6B, 6C (project report & bonding) | Project report, Land/lease documents, Board Resolution, CA certificate of investment |
| **PRC (Policy Relaxation Committee)** | ANF 2D | Appendix 2C (application fee proof) | Cover letter, Supporting documents for relaxation, IEC |
| **SION / Adhoc Norms fixation** | ANF 4B | Appendix 4E / 4F (technical details) | Product technical write-up, Chartered Engineer certificate, consumption norms |
| **AEO (Authorized Economic Operator)** | AEO Application Form (separate, not ANF) | Annexures as per CBIC guidelines | Compliance documents, SOPs, Security procedure reports |

✅ **General for all applications**:

* Digital Signature Certificate (DSC) of Authorised Signatory
* IEC must be active & updated
* RCMC (Registration with Export Promotion Council) valid
* e-BRCs (bank realisation certificates) for exports involving incentives
* Chartered Accountant / Engineer certificates as per scheme

**DGFT application fee structure (scheme-wise)**, based on the latest **Appendix 2K** under the Foreign Trade Policy 2023, updated through **Public Notice No. 02/2025–26 dated April 15, 2025**:

**DGFT Fee Structure – Scheme-Wise Overview (Appendix 2K)**

|  |  |
| --- | --- |
| **Service / Application Type** | **Application Fee (INR)** |
| IEC (Importer Exporter Code) registration / ID card | ₹500 |
| Export license / SCOMET items for restricted goods | ₹1,000 |
| **Advance Authorization / DFIA / EPCG** (for MSMEs) | Up to ₹1 crore CIF: ₹100Above ₹1 crore: ₹5,000 |
| **Advance Authorization / DFIA / EPCG** (for Non-MSMEs) | ₹1 per ₹1,000 (or part) of CIF or duty saved; min ₹500; max ₹1 lakh |
| Import license / Permission / Certificate (restricted items) | Same as above: ₹1 per ₹1,000; min ₹500; max ₹1 lakh |
| Duty credit scrip under rewards/incentive schemes | ₹1,000 |
| Duplicate license / Permission / Certificate / Scrip / I-Card | ₹200 |
| Amendment / Correction in license / Scrip / Authorization / Certificate | ₹200 |
| Annual IEC updation (April–June) | Nil |
| IEC updation (after June) | ₹200 |
| First re-validation of authorization / scrip / permission / certificate | ₹500 |
| Second re-validation of authorization / scrip / permission / certificate | ₹1,000 |
| Enlistment as Authorized Agency (Appendix 2E / 2I) | ₹5,000 |
| Certification Agency (Appendix 2G) | ₹10,000 (India-based)US$250 (abroad) |
| Seeking relaxation in policy / procedure | ₹2,000 |
| Review of decision of any committee | ₹5,000 |
| Enhancement of authorization value | ₹1 per ₹1,000 of differential CIF/duty saved (no extra if max paid) |
| Preferential Certificate of Origin | ₹600 |
| Post-verification of self-certification under EU-GSP / FTAs | ₹7,500 (single unit)₹12,000 (multiple units) |
| Reimbursement under Transport & Marketing Assistance (TMA) | ₹1,000 |
| IMS Registration (SIMS / CIMS / NFMIMS / PIMS etc.) | ₹500 |

**Additional Fees for Advance Authorization — Composition Fee (Extension of EO Period)**

* **Advance Authorization (AA)** extension or regularisation requests via Policy Relaxation Committee (PRC) attract a non-refundable **composition fee**, tiered by CIF value:

| **CIF Value of Authorization** | **Composition Fee (INR)** |
| --- | --- |
| Up to ₹2 Crores | ₹25,000 |
| Between ₹2 – ₹10 Crores | ₹50,000 |
| Above ₹10 Crores | ₹100,000 |

**Summary & Tips**

* Fees vary by scheme and applicant type — **MSMEs benefit from significantly lower charges**, especially for Advance Authorization and EPCG.
* **IMS system (like SIMS/CIMS)** requires a flat ₹500 registration fee.
* **Composition fees** are charged separately for EO extensions — important to factor for Advance Autorisation holders.
* All applications are submitted online via DGFT portal and payments made through integrated payment gateways or e-MPS.
* **No refunds** are available unless paid in excess or paid mistakenly—a refund request must be made via ANF-2G and is processed only within one year.

**🔹 Redemption / Closure Procedure for DGFT Authorisations**

**1. Fulfilment of Export Obligation (EO)**

* Export Obligation (EO) is to be met as per the terms of the authorisation:
  + **Advance Authorization (AA):** Physical exports / deemed exports equivalent to CIF imports.
  + **EPCG:** Export obligation equivalent to multiple of duty saved (6x / 8x) within specified period.
  + **DFIA:** Similar to AA, but transferable after EO.

**2. Documentation to be maintained**

* **Shipping Bills (EP Copy / Exchange Control Copy)** – proof of exports.
* **E-BRC (Bank Realisation Certificates)** issued by AD Bank – proof of foreign exchange realisation.
* **ARE-1 / Tax invoices / Deemed export documents** (if applicable).
* **Consumption certificate / Appendix 23 (if required for AA)** certified by Chartered Accountant/Cost Accountant.
* **Installation Certificate (for EPCG)** certified by jurisdictional Customs Authority.
* **Proof of Customs Duty Payment / Debit entries** (where applicable).

**3. Customs Angle**

* Imports under DGFT licences are recorded in **ICEGATE** and linked with DGFT.
* At time of redemption:
  + **EDI system** auto-matches imports & exports.
  + Customs issues an **Export Obligation Discharge Certificate (EODC)** recommendation to DGFT in some cases.
  + For **EPCG authorisations** – Customs checks **installation certificate** and EO fulfilment before clearing closure.

**4. Bank Angle (AD Bank)**

* Export proceeds realisation is mandatory (within RBI timelines).
* AD Bank issues **E-BRC** only after forex realisation.
* DGFT accepts **only electronic E-BRC** uploaded by the Bank on DGFT server.
* If exports are under Rupee Trade Arrangement (like with Russia, Sri Lanka, Iran etc.), AD issues eBRC in INR against Special Vostro account.

**5. Application to DGFT for Redemption / EODC**

* Applicant applies online on DGFT portal:
  + File in **ANF-4F** (for Advance Authorisation / DFIA).
  + File in **ANF-5B** (for EPCG).
* Upload:
  + e-BRCs, Shipping Bills, Import details, Chartered Accountant Certificate.
  + Installation Certificate (for EPCG).
* Pay applicable **application fee** (₹500 – ₹1,000 depending on type).

**6. DGFT Verification Process**

* DGFT auto-fetches **Shipping Bill data** from ICEGATE and **E-BRC data** from Banks.
* Matching of:
  + Export quantity/value with Import quantity/value (AA).
  + Export FOB value with Duty saved value (EPCG).
* If complete – DGFT issues **Redemption Letter / EODC (Export Obligation Discharge Certificate)**.
* If shortfall – case referred to **Policy Relaxation Committee (PRC)** with composition fee / additional duty payment.

**7. Post-Redemption**

* Redemption Letter / EODC is uploaded on DGFT Portal.
* Customs is auto-updated, and **no further demand of duty arises**.
* AD Bank can close the case in its records as export proceeds have been realised and EO fulfilled.

**🔹 Key Notes**

* **Partial Redemption:** Allowed if part EO fulfilled. Balance obligation continues.
* **Clubbing of Authorisations:** Possible before redemption (with conditions).
* **Block-wise EO for EPCG:** Minimum 50% EO in first block, balance in next block.
* **Composition Fee:** Payable if EO period extension or shortfall regularisation is required.
* **Customs Bond / Bank Guarantee:** Released only after submission of Redemption/EODC to Customs.

**In short:**

1. Export as per authorisation → 2. Realisation via Bank (E-BRC) → 3. Customs validation of imports/exports → 4. Apply to DGFT with ANF & docs → 5. DGFT verifies & issues Redemption/EODC → 6. Submit EODC to Customs/Bank → 7. Bonds/Guarantees released.

**Practical checklist**:

**A. Common Documents Required for DGFT Incentive Applications**

*(Applicable for schemes like SEIS, RoDTEP, ROSCTL, Duty Drawback, AA, EPCG, MEIS – where incentives/scrips are claimed)*

**Basic Entity Documents**

1. IEC (Importer Exporter Code) copy (latest, updated).
2. RCMC (Registration-cum-Membership Certificate) with relevant EPC.
3. GST Registration Certificate (if applicable).
4. PAN, CIN (for company), address proof of registered office.

**Export Transaction Documents**

1. Shipping Bills (EP Copy / EDI Data auto-fetched).
2. E-BRC (Bank Realisation Certificate) from AD Bank (mandatory for forex realisation).
3. Export invoices & packing lists.
4. Bill of Lading / Airway Bill / Courier Waybill (as applicable).
5. CA/CPA certificate (for value, nexus, eligibility depending on scheme).

**Scheme-specific Additional Docs**

* **SEIS:** Declaration of services rendered, foreign exchange earnings statement, CA certificate.
* **RoDTEP/ROSCTL:** Just Shipping Bill & EDI export data (system driven).
* **MEIS (older cases):** Electronic Shipping Bill, CA Certificate.
* **AA/EPCG (incentive claim stage):** Copy of licence, proof of installation (for EPCG), consumption certificate (for AA).

**📑 B. Documents Required for Closure / Redemption of DGFT Licences**

*(Advance Authorisation, DFIA, EPCG, Deemed Export, etc.)*

**1. Common Closure Documents**

1. Copy of Authorisation / Licence (AA / EPCG / DFIA).
2. Online application form:
   * **ANF-4F** (for AA/DFIA)
   * **ANF-5B** (for EPCG)
3. eBRCs (proof of realisation of export proceeds).
4. Shipping Bills (auto-fetched from ICEGATE).
5. Export Invoices & Packing Lists.

**2. Scheme-Specific Closure Docs**

* **Advance Authorisation / DFIA**
  + Chartered Accountant/Cost Accountant Consumption Certificate (Appendix 23).
  + SION/Adhoc norm adherence proof.
* **EPCG**
  + Installation Certificate (Appendix 5A) from Jurisdictional Customs.
  + Chartered Engineer’s Certificate (in some cases).
  + Customs Bond/BG release request.
  + Block-wise EO performance proof.
* **Deemed Export Authorisations**
  + Payment proof from Project Authority.
  + ARE-1 / CT-3 certificates.
  + Supplier’s invoice & proof of supply.

**3. Supporting Declarations**

* Self-declaration of no pending legal cases with Customs/DGFT.
* Statement of Imports vs Exports in tabular form.
* Any correspondence on EO extension/PRC approval, if availed.

**In summary**

* For **Incentive Applications** → focus on Shipping Bills, eBRCs, RCMC, CA Certificate.
* For **Closure/Redemption** → focus on Licence copy, eBRC, Shipping Bills, CA/CE Certificate, Installation/Consumption Certificate, Bond release.

Great 👍 Here’s the **ready-to-paste Word draft** with proper formatting for your DGFT checklist:

**DGFT Applications vs Closure Checklist**

This document provides a side-by-side checklist of documents required for:

1. **Incentive Applications** (SEIS, RoDTEP, ROSCTL, MEIS, AA/EPCG claims)
2. **Closure/Redemption of Licences** (AA, DFIA, EPCG, Deemed Export)

**Checklist Table**

|  |  |
| --- | --- |
| **Incentive Applications (SEIS, RoDTEP, ROSCTL, MEIS, AA/EPCG claims)** | **Closure / Redemption of Licences (AA, DFIA, EPCG, Deemed Export)** |
| IEC copy (latest) | Copy of Authorisation / Licence (AA/EPCG/DFIA) |
| RCMC with relevant EPC | Relevant ANF Form (ANF-4F for AA, ANF-5B for EPCG) |
| GST Registration Certificate | e-BRCs (proof of forex realisation) |
| PAN, CIN, Address Proof | Shipping Bills (EDI auto-fetched) |
| Shipping Bills (EP Copy / EDI) | Export Invoices & Packing Lists |
| e-BRC (Bank Realisation Certificate) | Consumption Certificate (AA/DFIA – Appendix 23) |
| Export Invoices & Packing Lists | Installation Certificate (EPCG – Appendix 5A) |
| Bill of Lading / Airway Bill / Courier Waybill | Chartered Engineer / CA Certificate |
| CA/CPA Certificate (scheme specific) | Customs Bond/BG Release Documents |
| Scheme-Specific Docs (SEIS declaration, RoDTEP auto, etc.) | Self-Declaration & EO fulfilment statement |