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**Shri Amit Yadav, IAS**

Director General

Directorate General of Foreign Trade (DGFT)

Ministry of Commerce & Industry

Government of India

Udyog Bhawan, H Wing, Gate No.-2,

Maulana Azad Road, New Delhi – 110001

**Sub: Request for Inclusion of name of Cost Accountants (CMA) in DGFT Portal where CMAs are authorized to certify.**

Respected Sir,

Greetings from the Institute of Cost Accountants of India!

**The Institute of Cost Accountants of India** (erstwhile The Institute of Cost and Works Accountants of India) was first registered as “Indian Institute of Cost and Works Accountants” on the **14th June, 1944** under the Companies Act. On **28th May, 1959**, the Institute was established by a special Act of Parliament, namely, the Cost and Works Accountants Act, 1959 as a statutory professional body for the regulation of the profession of Cost and Management accountancy. The Institute is under the administrative control of the **Ministry of Corporate Affairs, Government of India**.

The Institute is the 2nd largest Cost & Management Accounting body in the world and the largest in Asia. The Institute is a founding member of the International Federation of Accountants (IFAC), the Confederation of Asian & Pacific Accountants (CAPA) and the South Asian Federation of Accountants (SAFA). The Institute is also a member of International Valuation Standards Council (IVSC), UK and International Integrated Reporting Council (IIRC), UK. Presently, the Institute has about 85000 members both in employment & practice and more than 5 Lakhs students pursuing the CMA Course. The Institute is headquartered in Kolkata having 4 Regional Councils at Kolkata, Delhi, Mumbai and Chennai, 110 Chapters in India and 11 overseas Centres.

The **Tax Research Department** of the Institute of Cost Accountants of India has been putting in sustained efforts to support the Government by providing suggestions, creating awareness and dissemination of the knowledge among various stakeholders through the conduct of Courses, Webinars, Corporate Trainings, Seminars, Publication of Tax Bulletins and Handbooks on various topics of Taxation, both Direct and Indirect, among many others.

With this preamble, we would like to appreciate the initiative of **Directorate General of Foreign Trade (DGFT)** to transform its existing manual system into digital system where all the activities including application for Export obligation discharge certificate would be made online for digital system incorporating the authority of CMAs like CAs.

It is our pleasure to draw your kind attention to the Public Notice No. 22 (RE-2012)/2009-14 dated 11.10.2012 issued by the Director General of Foreign Trade, Department of Commerce, Ministry of Commerce and Industry, Government of India. The relevant extract of public notice is reproduced as under:



*Subject: - Certification of various documents by Cost Accountants under Handbook of Procedure Vol. I and Appendices under Foreign Trade Policy.*

In exercise of powers conferred under Para 2.4 of the Foreign Trade Policy, 2009-14, the Director General of Foreign Trade hereby makes the following amendments in the Handbook of Procedure Vol. I and Appendices 2009-2014 in public interest:

1. Wherever the term “Chartered Accountant” appears, it would deem to mean and include “Cost Accountant” also. Similarly, wherever the term “FCA” has been used in respect of a Chartered Accountant, it would deem to mean and include the term “FCMA” in respect of a Cost Accountant.
2. The words “CA Number” shall be substituted to read as “Membership Number”.
3. The words “Cost and Works Accountant” shall be substituted to read as “Cost Accountant”.

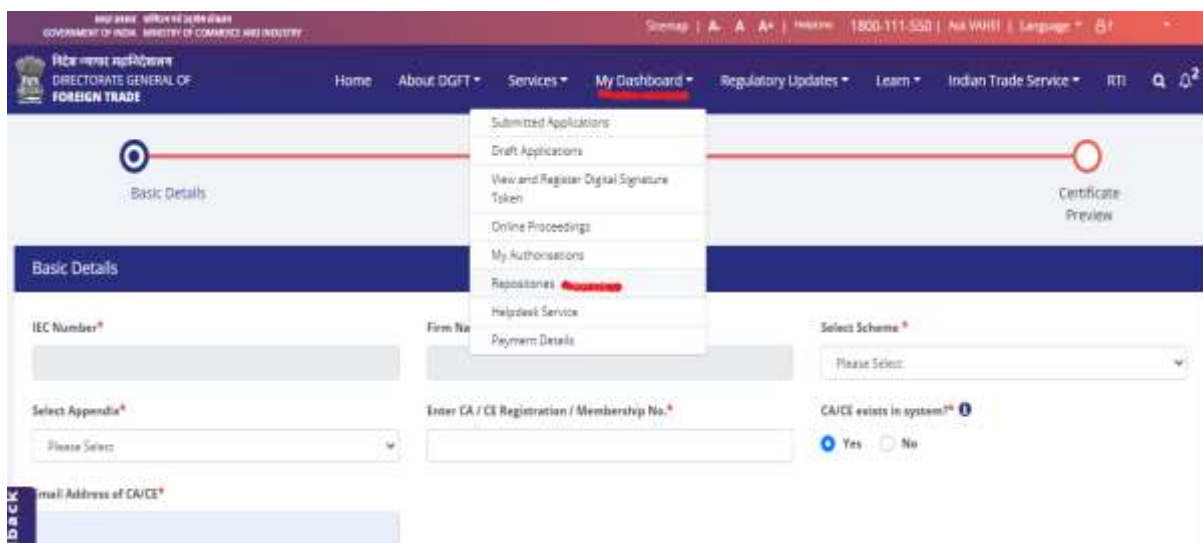
Effect of this Public Notice:- Under the EXIM Policy and Procedure, wherever certification by a Chartered Accountant was required, the exporters would be able to get certification done by a Cost Accountant also.

**Sd/-**  
**(Anup K.Pujari)**  
**Director General of Foreign Trade**

In view of the cited clarification, it is our humble submission that in case of digital portal of DGFT for certification of all types of certificates / documents the name of COST ACCOUNTANT should be incorporated.

It is observed that the name of COST ACCOUNTANT is not appearing at all the places in DGFT portal whereas CMAs are authorized to certify all documents of DGFT / Customs Rules and Provisions. Few examples with screen shorts are reproduced below for your kind reference:

The following site is opened where under “MY DASHBOARD” →”Repositories” the name of CMA is not appearing though CMAs are authorized in this regard.





Name of Cost Accountant should be there

What is Repositories

Repositories is the centralised database for various transactional data such as shipping bills, bank realisation, bill of exports, and even appendices certified by Chartered Accountant and Chartered Engineers for various schemes offered by DGFT.

Currently the following repositories are available.

1. Bills Repository - This consists of the shipping bills from CBIC and SEZ, bill of exports from SEZ, Bank Realisations, TR-6 Challans, GSTN Invoices and Bill of Entry. The user can search and view the details. The user can also add the details manually in the repository.
2. CA / CE Repository - There will be a provision for chartered accountants (CA) and chartered engineers (CE) to be on-boarded on DGFT Portal. System will maintain a CA / CE repository containing the e-submissions from CA/CE with respect to the various application submissions done by the importer / exporters online in DGFT portal requiring certificates from CA or CE.
3. Bank Guarantee (BG) and Letter of Undertaking (LOU) Repository - Users can record the BG and LOU details in the system.

Name of CMA [Cost Accountant] should be there

Name of CMA [Cost Accountant] should be there since Form 4H can be certified by CMA- <https://content.dgft.gov.in/Website/4H.pdf>

Basic Details

IEC Number\*

Firm Name\*

Select Scheme\*  
Advance Authorisation (AA)

Select Appendix\*  
Please Select  
4E  
4H  
4K  
4L

Enter CA / CE Registration / Membership No.\*

CA/CE exists in system?\*  Yes  No



← → ↻ [dgft.gov.in/CP/web?requestType=ApplicationRH&actionVal=checkLogin](https://dgft.gov.in/CP/web?requestType=ApplicationRH&actionVal=checkLogin) Preview

**Basic Details**

IEC Number\*  Firm Name\*  Select Scheme\*   
   Export Promotion Capital Goods (EPCG) ▼

Select Appendix\*  Enter CA / CE Registration / Membership No.\*  CA/CE exists in system?\*  Yes  No

Please Select  
Please Select  
5A  
5B **5B**  
5C **5C**

Name of CMA [Cost Accountant] should be there since Form 5B and 5C can be certified by CMA  
5B- <https://content.dgft.gov.in/Website/ANF-5B.pdf>  
5C- <https://content.dgft.gov.in/Website/ANF-5C.pdf>

**Attachment**

Click or Drag and Drop file to upload

**Note:**  
Please upload the supporting documents (for e.g. scanned copy of selected appendix etc.) for reference. These are mandatory in case the CA / CE is not registered in DGFT system to validate the submission.

Name of CMA [Cost Accountant] should be there

We would like to draw your kind attention that Cost Accountants (CMAs) are recognized for providing various professional services in Customs and DGFT at par with other professionals. The relevant clauses are given below:

<b>Certifications under Customs by CMA</b>	
<b>Section/Rule/ Notification</b>	<b>Topics</b>
Section 11 of Customs Act, 1962	CMAs are eligible for Special Audit
Section 146A of the Customs Act, 1962;	Appearance by Authorized Representative & This Authorized Representative might be a CMA
Appendix 4E of <a href="#">FTP 2015-2020</a>	Production and consumption data of the manufacturer/supporting manufacturer of preceding three financial years duly certified by the CMA/CA/ Jurisdictional Central Excise Authority
Circular No 01/ 2012-Customs (Before introduction of GST, this was applicable)	Certification by CMA of refund of additional duty & special additional duty of Customs on the goods imported for subsequent sale under Indian Customs Act
DGFT Public Notice No. 08/2015-2020 (ANF 5A)	Issue of EPCG Authorization by CMA/CA



DGFT Public Notice No. 08/2015-2020 (ANF 5B)	Application Form for Redemption of EPCG Authorization /Issuance of Post Export EPCG Duty Credit Scrip) and this Application must be accompanied by the certificate in Appendix 5C duly signed by CMA /CA/ CS.
FTP – Appendix 6E- Legal Agreement for EOU/EHTP/STP/BTP	An annual performance report certified by a CMA/CA is to be submitted within 90 days following the close of financial year failing which further imports and DTA sale will not be permitted.
FTP – Appendix 4H	Maintenance of register for accounting the consumption and stocks of duty free imported or Domestically procured raw materials, components etc. Allowed under advance Authorisation / DFIA and Certification of CMA /CA is required
DGFT	Certification by CMA towards the amount of duty paid on the materials used for the manufacture of exported goods as indicated in Forms DBK-I,II, IIA,III, IIIA under Customs Act, 1962.
Rule 5 of Customs valuation Rules, 2007	The proper officer shall give due consideration to the cost-certificate & This cost certificate can be issued by CMA
Circular No. 52/2002- Customs dated 14th August, 2002	Audit of accounts of SEZ developer as directed by the Commissioner of Customs/Central Excise & this Audit might be performed by CMA
Circular No. 52/2002- Customs dated 14th August, 2002;	The Commissioner of Customs/Central Excise may direct the concerned developer to get his accounts audited by CMA/CA
FTP	CMA may attend hearing before Customs Authority, Anti -Dumping Authority, Appellate Committee of DGFT to represent company
Customs Brokers Licensing Regulations, 2013	Qualification for Customs Brokers Examination and CMA might be authorized Customs Broker after passing the Customs Brokers Examination
Circular No 01/ 2012-Customs dated 5th January 2012	CMA may issue a certificate, certifying that burden of 4% CVD has not been passed on by the importers to any other person;
Rule 2(c) of Customs, Excise and Gold (Control) Appellate Tribunal (Procedure) Rules, 1982	Appearance by Authorized Representative & This Authorized Representative might be a CMA
Rules 6 and 7 of the Customs and Central Excise Duties Drawback Rules, 1995	The exporters may be asked to furnish the purchase invoice as to the procurement of the raw hides/wet blue leather. They should also furnish a certificate of CMA/CA as to the consumption and cost of processing



	chemicals used for its processing and other incidental overhead charges incurred;
Certification to Exporters	Certificates by CMA/CA to the exporters to overcome the problem of refund blockage and post audit scrutiny under Department of Revenue, Ministry of Finance, and Government of India
For Advance Authorization (Including Advance authorization for Annual Requirement) / Advance Release Order (ARO)/ Invalidation letter (ANF4A)	Certify by CMA / CA.
For Fixation / Modification of Standard Input Output Norms (SION) ( ANF4B)	Statement Certify by CMA / CA.
For Fixation or Revision of DEPB Rates / Fixation of Brand rate of DEPB for SAD component (ANF4C)	Statement Certify by CMA / CA.
Redemption / No Bond Certificate against Advance Authorization ( ANF4F)	Statement Certify by CMA / CA.
GEM REP Application (ANF41)	Certification of Exports proceeds by CMA / CA.

Even, Cost Accountants (CMAs) are at par in GST with other professionals. The relevant clauses are given below:

<b>Certifications under GST by CMA</b>	
<b>Section/Rule/ Notification</b>	<b>Topics</b>
Section 35(5) of Central Goods & Services Tax Act, 2017	CMAs are eligible for GST Audit
Section 66(1) of Central Goods & Services Tax Act, 2017	CMA can be appointed for Special Audit
Section 116 of Central Goods & Services Tax Act, 2017	Appearance by Authorized Representative & This Authorized Representative might be a CMA
GSTR 10-A taxable person whose GST registration is cancelled or surrendered has to file a return in Form GSTR-10 called as Final Return.	CMA can certify in case of Inputs held in stock or inputs as contained in semi-finished /finished goods held in stock (where invoice is not available)
GST ITC 01-Declaration form filed on GST portal for claiming the input tax credit by taxpayers newly registered under GST.	If the ITC claim is more than INR 2 lakhs, then certificate of CMA/CA must be uploaded
GST ITC 02 - In case any registered entity undergoes sale, merger, demerger, amalgamation, lease or transfer, the acquired entity must file ITC declaration for transfer of ITC in the FORM GST ITC-02.	The transferor entity must submit and upload a copy of certificate issued by CMA/CA, certifying that sale / merger / amalgamation / lease or transfer of business has been done with specific provision for the transfer of liabilities.
Circular No 2017/CEI/CT/7/GST dated 16.04.2017	Certification of CMA for GST liability on Existing Works Contracts under, Ministry of Railways, Government of India



In view of the above submission, **we earnestly request you to include the name of Cost Accountants (CMAs) in DGFT online portal for all types of Certification / Customs Rules & provisions, so that it can come to the notice of all stakeholders and provide fair opportunity to CMA professionals.**

We look forward to a favourable response to our request. For any further information and/or clarification, your good office can write to [trd@icmai.in](mailto:trd@icmai.in)

Thanking you,

Yours faithfully,

*Biswarup Basu*

**CMA Biswarup Basu**  
President

Copy to:

**Shri Anup Wadhawan, IAS**

Commerce Secretary,

Department of Commerce

Ministry of Commerce & Industry, GoI,

Room No. 143 Udyog Bhawan, New Delhi