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December 8, 2020

To  
**Shri Amit Yadav**  
Director General  
Directorate General of Foreign Trade  
Ministry of Commerce & Industry  
Udyog Bhawan, H Wing, Gate No.-2,  
Maulana Azad Road, New Delhi – 110001

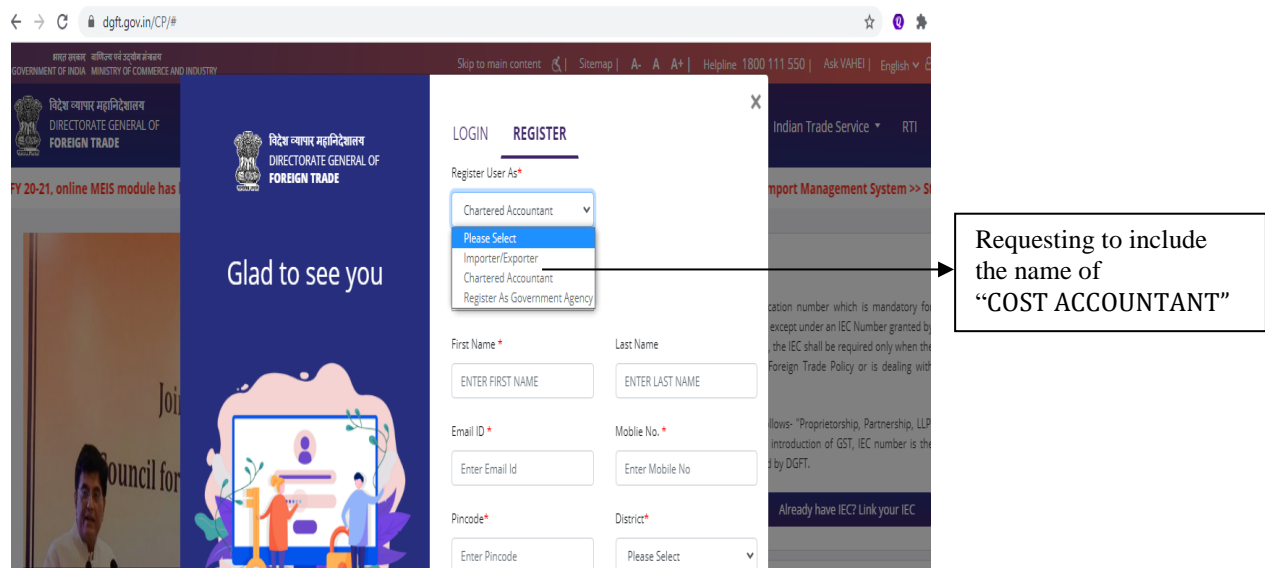
**Subject: Request for Inclusion of name of Cost Accountants (CMA) in DGFT Portal in the dropdown “Register User As”**

Respected Sir,

Greetings from the Institute of Cost Accountants of India!

At the outset The Institute of Cost Accountants of India, a Statutory Body set up under an Act of Parliament in the year 1959 would like to appreciate the imitativeness of Directorate General of Foreign Trade (DGFT) to transform its existing manual system into digital system where the all the activities including application for Export obligation discharge certificate will be made online.

However, the name of COST ACCOUNTANT is not there under the dropdown of “Register User As” though the name of COST ACCOUNTANT is there under the dropdown of “Sub Entry Type”(Please refer to the DGFT Portal - <https://www.dgft.gov.in/CP/#>.)





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

<b><u>Certifications under Customs by CMA</u></b>	
<b>Section/Rule/ Notification</b>	<b>Topics</b>
Section 11 of Customs Act, 1962	CMA's 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	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

**CMA BISWARUP BASU**  
PRESIDENT



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

(Statutory body under an Act of Parliament)

CMA Bhawan, 5, Institutional Area, Lodhi Road, New Delhi -110 003

Phone : +91-11-24666101 , Mobile : +91-9910030124, 9874272530

E-mail : [president@icmai.in](mailto:president@icmai.in), Website : [www.icmai.in](http://www.icmai.in)

Beside this, the Institute has been putting in sustained efforts to support the Government in smooth functioning of Customs and DGFT by providing suggestions, creating awareness and dissemination of knowledge among various stakeholders through the conduct of Webinars, Seminars, publication of Tax Bulletins and Handbooks.

In view of the above submission and in the light of natural justice, fair play, equity, we request you to kindly include Cost Accountants (CMA) also in the dropdown "*Register User As*". We shall be glad to provide further information as may be required by your good office in this regard.

We look forward to a favourable response to our request. Your good office may reach us at [trd@icmai.in](mailto:trd@icmai.in)

Thanking you,

Yours faithfully,

**(CMA Biswarup Basu)**

President

**Copy To:**

Shri Anup Wadhawan  
Commerce Secretary,  
Department of Commerce  
Ministry of Commerce & Industry  
Room No. 143 Udyog Bhawan, New Delhi