

**REQUIRE ON C.A. LETTER HEAD.**

**Annexure-IV**

**Certificate from a Chartered Accountant who either certifies the importer's financial records under the Companies Act, 1956 / ST/VAT Act / Income Tax Act in cases where imported goods are sold through Consignment Agent/Stockist**

With regard to the imports under Bill/s of Entry No. \_\_\_\_\_ dated \_\_\_\_\_ and TR6 Challan/s No. \_\_\_\_\_ dated \_\_\_\_\_ (*List enclosed*) wherein the 4% Additional Duty has been paid and the refund under Notification No. 102/2007 dated 14-09-2007 as amended, is sought by M/s \_\_\_\_\_,

1. It is certified that we are the Statutory Auditors / Chartered Accountants who certify the annual financial accounts and the statement of accounts of M/s \_\_\_\_\_ under the Companies Act / ST/VAT Act / Income Tax Act. (*Board Resolution / Claimant Company's Appointment Letter / ..... to that effect as proof enclosed herewith*)

2. To fulfill the requirement of the Notification No. 102/2007-Customs dated 14.9.2007, we certify that

- (i) M/s \_\_\_\_\_ has been authorised as Consignment agent/Stockist to sell the imported goods in terms of the agreement entered into between the importer M/s \_\_\_\_\_ and consignment agent/stockist M/s \_\_\_\_\_; (*Agreement copy attested by us enclosed herewith*)
- (ii) that each of the sale invoices issued by the consignment agent/stockist indicates that the sale is made by him on behalf of the importer in the capacity of importer's consignment agent/stockist.

- (iii) appropriate VAT/CST has been paid by Consignment Agent/Stockist, M/s \_\_\_\_\_ on behalf of importer M/s \_\_\_\_\_ and that the importer, M/s \_\_\_\_\_ in turn, has paid/reimbursed the VAT/CST amount to his Consignment Agent/Stockist M/s \_\_\_\_\_
  
- (iv) VAT/CST payment made to concerned authorities is correlated with 4% AD paid on imported goods (*as per enclosed correlation sheet*)

**Place:**.....

**Signature:**.....

**Date:**.....

**Name:**.....

**For M/s** \_\_\_\_\_ **(CA)**

**Membership No.**.....