

APPENDIX-I

Application Form for Approval of Eligible Manufacturer Importer (EMI)

PART A: GENERAL DETAILS

Sr. No	Particulars	Details	Documents to be submitted
1	Importer Exporter Code (IEC)		IEC copy
2	Legal name of the Applicant: (as mentioned in the Permanent Account Number)		Copy of PAN
3	Address of the Applicant (as per IEC)		
4	Permanent Account Number (PAN): (enter PAN of the applicant; in case of proprietorship concern, PAN of the individual)		Copy of PAN
5	Trade name, if any, as per GSTIN		Copy of GST Registration Certificate
6	Constitution of business (please select the appropriate one) Proprietorship Partnership Private Limited Company Public Limited Company Limited Liability Partnership Public Sector Undertaking Government Department Hindu Undivided Family Others (please specify)		
7(a)	Is the applicant an MSME?	Yes/No	
7(b)	If yes, please indicate the UDYAM Registration Number		Udyam Certificate
8(a)	Is the applicant an AEO T1?	Yes/No	
8(b)	If yes, please provide the AEO Certificate Number.		

9(a)	Total number of Customs documents (BE/SB) filed during the last FY (Minimum 25 Documents for Non-MSME and 10 Documents for MSME Applicants)		
9(b)	Number of BEs:		
9(c)	Number of SBs:		
10	List of all the GST registrations of the applicant.		
10(a)	GSTIN 1		Copy of GST certificates for each registration
10(b)	GSTIN 2		Copy of GST certificates for each registration
10(c)	GSTIN 3...		Copy of GST certificates for each registration
11	Whether all pending GSTR-3B returns in respect of all active GSTINs, which were due for filing as on the date of submission of the application have been filed? (GSTIN-wise details should be provided)		
11(a)	GSTIN 1	(Yes/ No)	
11(b)	GSTIN 2	(Yes/ No)	
11(c)	GSTIN 3...	(Yes/ No)	
12	Whether there is any liability on the applicant, on account of 'where GST has been collected from customers but not deposited to the government'? (GSTIN-wise details should be provided for all the		

	GSTINs)		
12(a)	GSTIN 1	(Yes/ No)	
12(b)	GSTIN 2	(Yes/ No)	
12(c)	GSTIN 3...	(Yes/ No)	
13	Annual aggregate turnover for the last F.Y. for all GSTINs under the PAN (GSTIN-wise details should be provided for all the GSTINs)	5 Cr or More required	
13(a)	GSTIN 1		Copy of last filed GSTR 9C
13(b)	GSTIN 2		Copy of last filed GSTR 9C
13(c)	GSTIN 3...		Copy of last filed GSTR 9C
	Total		
14	Annual aggregate GST paid in the last F.Y for all the GSTIN under the PAN. (GSTIN-wise details should be provided for all the GSTINs)		
14(a)	GSTIN 1		Copy of last filed GSTR 9C
14(b)	GSTIN 2		Copy of last filed GSTR 9C
14(c)	GSTIN 3...		Copy of last filed GSTR 9C
	Total		
15	Whether the applicant is a manufacturer as defined under section 2(72) of the CGST Act, 2017? (If Yes, then fill details in PART B) (If No, then fill details in PART C)	Yes/No	

Part B: To be filled by an applicant that is an importer and also a

manufacturer as defined under section 2(72) of the CGST Act, 2017

Note: The applicant must have at least one active GSTIN, which must have declared in para 16(d) or 20(d) of the REG-01, the nature of activity as 'factory/manufacture. Date of issuance of such GSTINS must be prior to 02 financial years from the date of application. If the applicant has more than one such GSTIN, it may choose to furnish the following details for any one GSTIN.

(The details of all the manufacturing units/factories of the GSTIN should be provided separately.)

Sr. No	Particulars	Details	Documents to be submitted
16(a)	Provide the GSTIN		
16(b)	Whether the GSTIN mentioned in 16(a) above is active as on the date of application.	Yes/No	
16(c)	Date of commencement of the Business [Date of GST Registration of the GSTIN referred in Sr. no 16(a)]		Copy of GST Registration Certificate
16(d)	Whether there is a declaration of manufacturing in para 16(d) or 20(d) of the REG-01 of any of the GSTIN of the applicant?	Yes/No	
17	No. of Manufacturing Units/Factories under GSTIN [referred in Sr. no 16(a)]		
17(a)	Factory 1 - Address:		
17(a) (i)	Details of property holding rights of the applicant for each factory as mentioned in Sr. no 17(a) above. (Please provide supporting documents)	(i) Owner or (ii) Lease/rent	Lease/rent agreement/ Title deed of land/registered sale deed/mutation record (whichever applicable)
17(a) (ii)	Book value of the plant and machinery installed in each of the factories (Rs in Lakhs)		
17(a)	List of major raw materials / input		

(iii)	commodities of manufacturing along with HSN (top 05 only in case there are more than 05 commodities)		
17(a) (iv)	List of major finished goods along with HSN (top 05 only in case there are more than 05 commodities)		

Part C: To be filled by an applicant who is an importer and not a manufacturer as defined under section 2(72) of the CGST Act, 2017, but who is sending the inputs/capital goods to a job worker (under Section 143 of the CGST Act, 2017)

Sr. No	Particulars	Details	Documents to be submitted
18(a)	Whether any one of the GSTINs pertaining to the applicant sends their inputs/capital goods, without payment of tax, to a job worker for job work under the provision of Section 143 of CGST Act?	(Yes or No)	
18(b)	If yes, please provide the GSTIN of one such GSTIN as referred in SI No 18(a)		
18(c)	Date of commencement of the Business of the above GSTIN referred in SI No 18(b) (Date of GST Registration)		Copy of GST Registration Certificate
18(d)	Whether the above GSTIN have filed the last two half-yearly GSTR ITC-04 returns?	(Yes or No)	GST ITC-04 Return
18(d) (i)	First half year preceding the date of application.	MMM-YYYY to MMM-YYYY	
18(d) (ii)	Date of filing of the ITC-04	Date	GST ITC-04 Return
18(d) (iii)	Second half year preceding the dated of application	MMM-YYYY to MMM-	

		YYYY	
18(d) (iv)	Date of filing of the ITC-04	Date	GST ITC-04 Return
18(e)	Whether the job worker to whom the above GSTIN has sent the inputs/capital goods for job work have an active GSTIN? (In case the job worker has more than one GSTIN, then at least one of them should be active.)	(Yes or No)	
18(f)	Please provide the GSTIN of one such job worker as referred in SI No 18(e)		
18(g)	Whether the said job worker, as referred in SI No 18(f) above, has declared in the FORM GST REG-01, the nature of business activity being carried out at the mentioned premises as “factory/ manufacturing”? (Where the said job worker has multiple active GST registrations, at least one active GSTIN must indicate the nature of business activity as “factory/manufacturing” in Form REG-01)	(Yes or No)	
18(h) (i)	No. of Manufacturing Units/Factories of the job worker as referred in SI No 18(g):		
18(h) (ii)	Factory 1 - Address:		
18(h) (iii)	Factory 2 - Address:		
18(h) (iv)	Factory 3 – Address:		

[Illustrations for filling up information under Sl. no. 18(d) above: If an application date is of 15th March, 2026, the 1st half would be October 2024 - March 2025 and 2nd half year would be April 2025 - September 2025.

If an application date is 15th May, 2026, the 1st half year would be April 2025 - September 2025 and 2nd half year would be October 2025 - March 2026.]

PART D: LEGAL & FINANCIAL COMPLIANCE

Sr. No	Particulars	Details	Documents to be submitted
19(a)	Whether the applicant is financially solvent during the	(Yes/No)	Certificate

	two financial years preceding the date of application?		issued by a Chartered Accountant in the prescribed form
19(b)	Whether the applicant is currently listed as insolvent, or in liquidation or in bankruptcy?	(Yes/No)	
20(a)	Whether the applicant's net worth is positive for the last two (02) Financial Years?	(Yes/No)	Copy of the last two audited financial statements, as applicable.
20(b)	Specify reasons in case the net worth is not positive.	100 Words	
21(a)	Whether the net current assets are positive?	(Yes/No)	Certificate issued by a Chartered Accountant in the prescribed form
21(b)	Specify reasons in case the net current assets are not positive	100 Words	
22	Whether the applicant or its proprietor (in case of the proprietorship firms) or any of its partners (in case of the partnership firms) or any of its Board of Directors/Directors have been arrested or convicted for an offence under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the CGST/SGST Act, 2017, or any other law for the time being in force?	(Yes/No)	
23	Whether there is any pending prosecution against the applicant/Proprietor/partner/Directors for an offence under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the	(Yes/No)	

CGST/SGST Act, 2017, or any other law for the time being in force?		
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PART E: DETAILS OF PREVIOUS APPLICATIONS FILED FOR APPROVAL OF EMI

Sr. No.	Particulars	Details (to be filled)	Documents to be uploaded
24	Has an application for approval of an eligible manufacturer importer been filed before this application?	Yes/No If yes, furnish the reference number	
25	Status of the previous application	Choose from dropdown suspended / rejected / returned	

PART F: AUTHORISED PERSON AND CONTACT DETAILS

Sr. No.	Particulars	Details (to be filled)	Documents to be uploaded
26	Name and designation of the contact person:		
27	Mobile no:		
28	Alternate Mobile no:		
29	Email address:		

PART G: DECLARATIONS AND UNDERTAKINGS

1. I/We declare that the information given, declarations made and documents submitted in this application are true, correct and complete in every respect.
2. I/We understand that if any information submitted and/or declaration made by me/us are found to be false, or any document uploaded by me/us are found to be forged,
 - a. The approval given to me/us as an 'Eligible Manufacturer Importer' may be suspended;
 - b. I/we may be liable for actions under the relevant provisions of the Customs Act, 1962; and
 - c. I/We shall not be eligible to apply under the EMI Scheme in the future.
3. I/We undertake that there are no instances of Tax Collected but not deposited with the Government under the Central Excise Act, 1944 or

Chapter V of the Finance Act, 1994.

4. I/We undertake to notify the Directorate of International Customs (DIC), CBIC, (by email: diccbec.dor@gov.in) of any change in the particulars relating to my/our eligibility for the EMI Scheme.
5. I/We declare that I am authorized to sign on behalf of the applicant.

Place:

Date:

**Name of Authorized Signatory
Designation**

APPENDIX-II

LIST OF DOCUMENTS TO BE UPLOADED

1. IEC copy.
2. PAN copy.
3. GST Registration Certificate for each GSTIN under PAN.
4. UDYAM certificate for MSME, if applicable.
5. GST ITC-04, if applicable.
6. GSTR-9C, where applicable, evidencing turnover and GST paid for last FY.
7. Certificate issued by a Chartered Accountant (bearing Unique Document Identification Number (UDIN)), as per the prescribed format in Appendix-III.
8. Audited financial statements for the last two financial years.
9. Lease/rent agreement/ Title deed of land/registered sale deed/mutation record (whichever applicable) for property holding rights.
10. Authorization letter for Authorized signatory.

APPENDIX-III

CHARTERED ACCOUNTANT CERTIFICATE

(To be issued on the Letterhead of the Chartered Accountant / CA Firm)

Date: [DD/MM/YYYY]

TO WHOMSOEVER IT MAY CONCERN

This is to certify that we, M/s [CA Firm Name], Chartered Accountants (FRN:

[FRN]), having examined the books of account, audited/financial statements and other relevant records of M/s [Company/Firm Name] (IEC: [IEC]), having its registered office at [Address], for the last two financial years and such other information as made available to us, hereby state as under:

1. Financial Summary

Sr. No	Particulars	FY [Year 1]	FY [Year 2]
	Total Assets (₹)		
	Total Fixed Assets (₹)		
	a. Land and Building (₹)		
	b. Plant and Machinery (₹)		
	c. Others		
	Total Liabilities (₹)		
	Total Contingent Liabilities, if any (₹)		
	Net Worth (Capital + Reserves) (₹)		
	Current Assets (₹)		
	Current Liabilities (₹)		
	Turnover / Gross Revenue (₹)		
	Current Ratio		
	Debt–Equity Ratio		

2. Opinion on Solvency / Financial Capability

Based on the records examined, I/we opine that:

- The entity has maintained positive Net Worth (Capital + Reserves) and its total assets exceed total liabilities.
- The entity has adequate liquidity, as evidenced by current assets and current liabilities / current ratio stated above.
- Government dues / statutory liabilities: Based on the information and records provided to us, the entity has not defaulted in payment of statutory dues and there are no material tax arrears that would affect solvency.
- The entity has been solvent for the last two financial years and is not undergoing insolvency / liquidation / bankruptcy proceedings as on the date of this certificate.

This certificate is issued at the request of the entity for submission to CBIC / Directorate of International Customs for the purpose of EMI (Eligible Manufacturer Importer) application and should not be used for any other purpose without our prior written consent.

For M/s [CA Firm Name]

FRN:

UDIN:

Signature:

[Name of Partner/Proprietor]

Membership No.:

Place:

Date:

Seal/Stamp