

## APPENDIX I

## RA, SEZ and Customs Ports audited

Sl. No.	RA	SEZ	Customs Port
1	Delhi	Indore	NCH, Delhi
2.	Bhopal	Mumbai	ICD, Patparganj
3.	Raipur	MEPZ, Chennai	ICD, Tughlakabad
4	Mumbai	CSEZ, Kochi	ICD, Mandideep
5.	Pune	Falta	ICD, Pithampur
6.	Goa	KSEZ	NCH, Mumbai
7	Chennai	SEZ-NOIDA	JNCH &ACC, Mumbai
8	Coimbatore		Chennai
9	Madurai		Tuticorin
10	Puducherry		Kochi
11	Kochi		Thiruvanthapuram
12	Thiruvananthapuram		Kolkata Port
13	Kolkata		Kolkata Airport
14	Panipat		ICD Dugrapore
15	Jammu		ICD, Petrapole
16	Ludhiana		ICD, Garhi
17	Amritsar		ICD, Sanathnagar
18	Chandigarh		Aircargo, Hyderabad
19	Hyderabad		Customs Port (Visakhapatnam)
20	Visakhapatnam		ICD, Khodiyar
21	Cuttack		Air Cargo Complex
22	Ahmedabad		Customs House (Kandla)
23	Jaipur		Customs House (Pipavav)
24	Bengaluru		KASEZ (Gandhidham)
25	Kanpur		ICD, Concor, Jodhpur
26	Moradabad		ICD, Thar Dryport, Jodhpur
27	Varanasi		ACC, Bengaluru
28	Dehradun		ICD, Bengaluru
29			NCH, Mangalore
30			ICD, JRY, Kanpur
31			ICD, Dadri

## Appendix II

MATRIX OF DEPB AUTHORISATION OF TOP FOUR PRODUCT GROUPS															
Product Group	2005-06			2006-07			2007-08			2008-09			2009-10 (Apr'09 to Dec'09)		
	DEPB issued	DEPB Value	FOB value	DEPB issued	DEPB Value	FOB value	DEPB issued	DEPB Value	FOB value	DEPB issued	DEPB Value	FOB value	DEPB issued	DEPB Value	FOB value
	No.	₹ In crore	₹ In crore	NO.	₹ In crore	₹ In crore	NO.	₹ In crore	₹ In crore	NO.	₹ In crore	₹ In crore	NO.	₹ In crore	₹ In crore
<b>Chemical &amp; Allied Products</b>	24715 (20%)	1117 (22%)	17016 (15%)	24327 (23%)	1033 (22%)	20294 (17%)	22628 (24%)	1078 (20%)	21191 (16%)	27699 (25%)	1772 (23%)	31432 (19%)	20740 (25%)	1384 (23%)	24626 (21%)
<b>Engineering</b>	31529 (26%)	1691 (39%)	37800 (34%)	28586 (27%)	1720 (37%)	48747 (41%)	27202 (29%)	2268 (41%)	53730 (41%)	32696 (29%)	2746 (36%)	57715 (34%)	21452 (26%)	1787 (30%)	37377 (31%)
<b>Textile Products</b>	34524 (28%)	1168 (23%)	20301 (18%)	25660 (24%)	893 (19%)	16509 (14%)	16096 (17%)	762 (14%)	13192 (10%)	15954 (14%)	906 (12%)	12858 (8%)	15472 (18%)	1168 (20%)	15402 (13%)
<b>Miscellaneous (Packing Material)</b>	13102 (11%)	231 (5%)	18184 (17%)	10976 (10%)	192 (4%)	16362 (13%)	12319 (13%)	434 (7%)	22813 (18%)	16290 (15%)	604 (8%)	34986 (21%)	11537 (14%)	365 (6%)	21610 (18%)
<b>Total of 24 product groups</b>	<b>122683</b>	<b>5001</b>	<b>109930</b>	<b>106102</b>	<b>4600</b>	<b>119810</b>	<b>92920</b>	<b>5499</b>	<b>129464</b>	<b>112764</b>	<b>7713</b>	<b>168745</b>	<b>83787</b>	<b>5881</b>	<b>119817</b>

Appendix III																					
Number and value of DEPBs issued by different Regional Authorities during the Years 2005-06 to 2011-12																			(value in crore ₹)		
	2005-06			2006-07			2007-08			2008-09			2009-10			2010-11			2011-12		
	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.
Kolkata	8,190	390	10,742	7,719	366	11,448	8,348	540	14,318	9,909	691	17,907	10,021	669	16,389	10,048	758	19,901	10,583	855	20,109
Mumbai	37,607	1,740	34,994	35,328	1,640	40,408	30,636	1,866	41,099	37,494	2,434	48,529	40,159	2,704	51,990	40,169	3,211	65,359	41,903	3,497	71,598
Chennai	7,985	277	5,658	5,580	190	5,095	3,942	198	4	5,683	362	7,372	5,694	349	7,357	5,625	387	7,203	5,818	465	9,319
CLA Delhi	23,131	848	17,689	18,503	663	16,442	13,766	707	18,107	15,835	1,036	23,349	14,341	1,053	21,928	14,332	1,088	24,807	15,664	1,368	30,095
Kanpur	1,070	34	562	638	16	311	434	20	381	485	35	628	546	56	912	632	74	1,103	712	81	1,372
Bengaluru	3,690	121	2,812	3,213	93	2,432	2,814	122	2,960	4,294	280	5,988	3,888	220	4,559	3,944	253	5,103	4,695	348	7,308
Ahmedabad	5,256	157	3,610	4,824	141	4,078	4,153	160	4,409	5,407	282	7,299	5,533	332	7,792	6,062	399	9,900	7,366	504	14,194
Hyderabad	1,947	138	2,898	2,193	152	3,814	2,108	154	3,993	2,505	267	6,345	2,567	287	7,661	2,554	348	8,914	3,245	465	15,803
Cochin	2,674	74	2,146	2,108	92	2,307	1,995	117	2,437	2,336	157	3,056	2,443	183	3,325	1,934	129	2,367	2,867	261	4,641
Bhopal	1,683	77	2,288	1,354	68	1,843	1,325	77	1,976	1,584	132	4,053	1,337	131	3,166	1,387	137	3,814	1,324	130	3,590
Amritsar	561	14	594	556	14	641	439	15	702	360	17	746	349	8	292	245	10	256	243	11	286
Jaipur	2,475	53	1,495	2,173	141	4,266	1,453	148	4,098	1,368	104	2,891	1,379	90	2,196	1,333	109	3,062	1,618	215	5,684
Guwahati	16	0	4	28	1	95	45	1	92	46	3	70	31	2	49	14	1	31	18	2	47
Varanasi	382	13	249	376	18	499	246	23	516	237	32	839	203	18	451	170	20	473	195	19	425
Panjim	150	7	184	173	8	177	194	12	256	311	25	403	362	27	362	341	24	331	462	38	615
Jammu	305	8	230	298	5	201	315	12	367	259	15	292	256	16	313	290	18	359	260	15	301
Patna	61	1	11	25	0	9	14	0	11	38	1	20	24	1	12	46	2	28	67	3	59
Chandigarh	714	26	385	662	22	385	683	25	458	809	46	897	716	45	795	870	70	1,259	828	63	1,144
Cuttack	191	126	2,865	171	140	3,855	223	173	3,787	259	148	3,376	251	122	3,018	229	133	3,934	266	172	4,742
Rajkot	1,935	63	1,465	1,938	86	2,225	1,869	113	2,393	2,409	186	3,530	2,392	196	3,685	2,124	178	3,827	2,931	300	6,733
Pondicherry	160	37	880	174	23	856	90	15	475	184	70	1,720	193	82	2,345	142	65	1,881	187	77	2,368
Visakha	641	68	1,766	732	80	2,403	745	127	3,287	643	102	2,348	580	116	2,472	577	148	5,360	675	199	11,821
Moradabad	953	12	378	304	6	271	236	6	302	189	5	228	161	5	225	93	3	129	117	6	280
Ludhiana	5,156	162	3,461	4,379	134	3,474	3,852	143	3,146	4,237	201	3,637	4,017	289	4,371	4,410	313	5,310	4,998	432	6,826
Pune	2,971	156	3,015	3,095	187	4,057	3,308	296	5,335	3,721	477	7,293	3,477	487	7,358	3,421	586	8,368	4,154	649	9,560

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	2005-06			2006-07			2007-08			2008-09			2009-10			2010-11			2011-12		
	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.	No.	Duty credit	F.O.B.
Coimbatore	3,440	92	2,147	2,346	69	1,701	1,918	90	2,078	2,068	110	2,613	1,919	129	2,685	1,765	130	2,726	2,501	211	3,933
Panipat	1,649	108	2,884	1,138	104	3,590	930	118	3,527	1,024	100	3,318	677	90	2,273	666	82	2,178	1,051	143	4,457
Baroda	1,453	44	925	1,320	38	1,069	1,441	33	906	1,607	102	2,396	1,708	121	3,179	1,635	93	2,171	2,116	119	2,741
Madurai	1,831	65	1,551	1,614	51	1,249	1,843	81	1,596	1,844	88	1,567	2,240	123	1,940	2,260	128	2,153	2,994	201	3,318
Nagpur													208	8.07	214.64	240	16.12	315.17	379	39.44	689.02
Surat	1,958	82	1,109	1,564	64	983	1,508	73	1,095	2,622	168	2,125	3,720	256	3,196	3,429	253	3,260	2,637	191	2,559
Trivendrum	667	15	1,269	208	7	279	410	19	693	892	42	2,150	867	43	2,254	620	31	1,587	964	64	3,124
Shillong	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dehradun	0	0	0	18	1	32	54	3	103	58	3	99	45	3	66	47	2	37	62	4	70
Raipur	0	0	0	0	0	0	171	8	278	139	9	327	109	5	214	96	5	157	109	5	233
Indore																			130	13.03	387.5
<b>Total</b>	<b>120,902</b>	<b>5,010</b>	<b>110,267</b>	<b>104,752</b>	<b>4,618</b>	<b>120,495</b>	<b>91,508</b>	<b>5,496</b>	<b>125,183</b>	<b>110,856</b>	<b>7,729</b>	<b>167,410</b>	<b>112,413</b>	<b>8,267</b>	<b>169,044</b>	<b>111,750</b>	<b>9,204</b>	<b>197,664</b>	<b>124,139</b>	<b>11,165</b>	<b>250,432</b>

## Appendix IV

## Number and value of DEPB licences issued by various SEZ offices during 2005-06 to 2011-12

SEZ	2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		2011-12	
	Total no. of DEPB Scrips issued	Value of DEPB Scrips issued	Total no. of DEPB Scrips issued	Value of DEPB Scrips issued	Total no. of DEPB Scrips issued	Value of DEPB Scrips issued	Total no. of DEPB Scrips issued	Value of DEPB Scrips issued	Total no. of DEPB Scrips issued	Value of DEPB Scrips issued	Total no. of DEPB Scrips issued	Value of DEPB Scrips issued	Total no. of DEPB Scrips issued	Value of DEPB Scrips issued
MEPZ SEZ	81	12500000	70	5800000	74	11600000	94	15900000	110	21400000	114	10000000	217	37300000
NOIDA SEZ	3	354298	2	153031	7	1402915	1	306716	3	1486129	2	618819	1	299793
COCHIN SEZ	0	0	10	8667000	22	829668	36	1994773	3	307665	0	0	0	0
KA SEZ	225	72300000	60	15500000	179	36700000	117	27400000	190	69600000	111	48800000	232	214400000
SEEPZ SEZ	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	15	1598628	20	28440038
FALTA SEZ	81	105532516	51	21829065	56	16709995	63	32772634	117	48686522	129	115245061	94	58988029
Indore SEZ	NIL	NIL	NIL	NIL	NIL	NIL	1	340000	NIL	NIL	NIL	NIL	1	920000
<b>TOTAL</b>	<b>390</b>	<b>190686814</b>	<b>193</b>	<b>51949096</b>	<b>338</b>	<b>67242578</b>	<b>312</b>	<b>78714123</b>	<b>423</b>	<b>141480316</b>	<b>371</b>	<b>176262508</b>	<b>565</b>	<b>340347860</b>

### Appendix V

#### Key statistics on DEPB scheme

The RA-wise and SEZ-wise DEPB scrips issued, duty credit and FOB value of export allowed for the period 2005-06 to 2011-12 audited.

Year	Number of DEPB authorizations issued (Nos.)	Amount of authorizations (₹ In crore)	FOB value of export (₹ In crore)	₹ In crore
				Revenue forgone* (₹ In crore)
2005-06	1,20,902	5,010	1,10,267	5,650.00
2006-07	1,04,752	4,618	1,20,495	4,842.00
2007-08	91,508	5,496	1,25,183	5,311.50
2008-09	1,10,856	7,729	1,67,410	7,087.49
2009-10	1,12,413	8,267	1,68,044	8,008.45
2010-11	11,750	9,204	1,97,664	8,736.40
2011-12	12,139	11,165	2,50,532	10,404.37
<b>Total</b>	<b>5,64,321</b>	<b>51,489</b>	<b>11,40,495</b>	<b>50,040.21</b>

(Source-DGFT)

(\*Source-Department of Revenue)

### Appendix VI

Extra duty credit due to non roll back of increment during 2009-10 to 2011-12.

Year	Total DEPB credit (A)	₹ In crore
		Incremental component (A*39.85%)
2009-10	8,207	3,270.53
2010-11	9,171	3,654.69
2011-12	11,132	4,436.10
<b>Total</b>	<b>28,510</b>	<b>11,361.32</b>

### Appendix VII Misuse of DEPB scrips

Year	No. of Cases	₹ In crore
		Amount
2004-05	47	39.78
2005-06	24	70.59
2006-07	7	49.62
2007-08	9	16.20
2008-09	12	7.60
2009-10	21	7.4
2010-11	34	3.8
2011-12	26	23.93

**Appendix VIII**  
**Top 50 items imported under FTA CECA Singapore during 2008-13.**

Sl. No.	HS	Description	Imports under CECA (Avg 2008-13)	Global Imports (Avg 2008-13)	CECA Imports as % of Global Imports
₹ In crore					
1	29161400	Esters of methacrylic acid	190.70	309.37	61.64
2	90183220	Hollow needles, for injection, aspiration, biopsy and transfusion	21.71	38.16	56.88
3	84149040	Of Industrial fans, blowers	48.15	95.32	50.51
4	48204000	Manifold business forms and interleaved carbon sets	0.43	0.93	45.96
5	29156010	Butanoic acids, their salts and esters	35.70	79.92	44.67
6	37079010	Chemical products mixed or compounded for photographic uses (for example developers & fixers) whether or not in bulk	12.20	31.33	38.94
7	29071950	Alkyl phenols	12.20	31.33	38.94
8	39023000	Propylene copolymers	181.00	485.38	37.29
9	29053200	Propylene glycol (propane-1,2-diol)	85.72	248.50	34.50
10	38112900	Other additives for lubricating oils	47.82	158.32	30.20
11	39061090	Other Poly (methyl methacrylate)	29.28	115.13	25.43
12	39053000	Poly (Vinyl alcohol), whether or not containing unhydrolysed acetate groups	63.53	255.88	24.83
13	29173960	Isophthalic Acid	30.75	125.31	24.54
14	29023000	Toluene	256.80	1135.95	22.61
15	90183100	Syringes, with or without needles	24.27	113.27	21.42
16	29024100	o-Xylene	57.05	291.79	19.55
17	38111900	Other anti-knock preparations	9.98	66.39	15.04
18	29173990	Other Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	21.18	144.12	14.70
19	68071090	Other Articles of asphalt or similar materials	2.91	21.59	13.47
20	39019090	Other Polymers of ethylene, in primary forms	93.86	731.48	12.83
21	90183930	Cannulae	11.45	89.88	12.74
22	38119000	Other anti-knock preparations	35.43	300.71	11.78
23	39029000	Other Polymers of propylene or of other olefins, in primary forms	25.65	242.61	10.57
24	39074000	Polycarbonates	123.52	1189.63	10.38
25	39021000	Polypropylene	220.10	2172.38	10.13
26	90328990	Other automatic regulating or controlling instruments and apparatus	105.13	1151.64	9.13
27	90283090	Other Electricity meters	1.17	20.73	5.64
28	84145930	Industrial fans blowers and similar blowers	10.40	191.32	5.43
29	39069090	Other Acrylic polymers in primary forms	32.64	631.27	5.17

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30	38123090	Other anti-oxidising preparations and other compound stabilisers for rubber or plastics	18.71	407.63	4.59
Sl. No.	HS	Description	Imports under CECA (Avg 2008-13)	Global Imports (Avg 2008-13)	CECA Imports as % of Global Imports
31	84145990	Other industrial fans	15.62	347.73	4.49
32	38109090	Other Pickling preparations for metal surfaces	3.41	78.34	4.35
33	84193200	For wood, paper pulp, paper or paperboard	0.50	11.63	4.26
34	73182300	Rivets	1.86	57.09	3.25
35	73181900	Other Threaded articles	9.76	304.42	3.21
36	38220090	Other diagnostic or laboratory reagents	22.14	767.80	2.88
37	32061110	Pearl pigment (Titanium dioxide, coated micaceous and lustre pearl pigment)	19.73	686.06	2.88
38	28111940	Sulphonic acid	0.24	8.66	2.75
39	84483990	Other textile machinery	9.64	366.63	2.63
40	85371000	For a voltage not exceeding 1,000 V	27.04	1104.12	2.45
41	84798999	Other (other than Apparatus for growing or pulling microcrystal semi-conductor boules, Epitaxial deposition machines for semi-conductor wafers, Apparatus for physical deposition by sputtering on semi-conductor wafers, Apparatus for wet etching, developing,	66.17	3413.69	1.94
42	68071010	Tarfelt roofing in rolls	0.19	13.65	1.38
43	90132000	Lasers, other than laser diodes	1.10	80.55	1.37
44	84483310	For cotton spinning machines	0.28	22.24	1.25
45	73181600	Nuts	3.93	349.19	1.13
46	44189000	Other Assembled flooring panels	0.47	44.52	1.06
47	07139010	Other dried and shelled leguminous vegetables, split	0.69	1473.71	0.05
48	44181000	Windows, French-Windows and their frames	0.01	2.98	0.42
49	44182090	Other Doors and their frames and thresholds	0.13	35.40	0.28
50	28129000	Other Halides and halide oxides of non- metals	0.01	23.84	0.04