

Statements

Statement 1 (Refer Paragraph 2.1.1)									
Delay in issue of MEIS Scrips for the period April 2015 to October 2018									
Year	Application received	Licence Issued	No. of scrips issued beyond more than 10 days					Total licences beyond 10 days	Delay %
			beyond 10 days-1 month	Delay 1-3 month	Delay 3-6 month	delay 6-12 month	delay beyond 12 month		
2015-16	28352	28546	8509	3067	388	31	7	12002	42.33
2016-17	147036	148017	40607	23307	6996	2252	158	73320	49.87
2017-18	202346	203353	43037	22434	7022	4616	1662	78771	38.93
2018-19 (upto Oct 2018)	163395	163887	16761	9347	3116	2028	1634	32886	20.13
Total	541129	543803	108914	58155	17522	8927	3461	196979	36.40

Statement 2 : Discrepancy between scrip value and actual entitlement (Refer Paragraph No. 2.2)						
Sr. No.	RA	RA Code	No. of Cases	Actual Entitlement	Licence Value awarded	Excess (₹)
1	Kolkata	2	2446	1744180418	1754819496	10639078
2	Mumbai	3	8200	7753754416	7780587915	26833499
3	Chennai	4	1995	2188391033	2192292800	3901767
4	New Delhi	5	6336	5606580726	5621194177	14613451
5	Kanpur	6	1311	1148814196	1152047244	3233048
6	Bangalore	7	1412	1366467600	1370823681	4356081
7	Ahmedabad	8	1843	1738010533	1743068013	5057480
8	Hyderabad	9	561	1076721740	1078946993	2225253
9	Cochin	10	863	504345232	507622329	3277097
10	Bhopal	11	59	46964056	47032126	68070
11	Amritsar	12	100	51547869	51593807	45938
12	Jaipur	13	1358	1012086024	1014162749	2076725
13	Guwahati	14	8	1604352	1604884	532
14	Varanasi	15	419	256056333	256557119	500786
15	Goa	17	29	25136877	25242207	105330
16	Jammu	18	3	4755731	4762561	6830
17	Patna	21	2	703214	705667	2453
18	Chandigarh	22	164	146548933	146769907	220974
19	Cuttack	23	11	18903231	18938276	35045
20	Rajkot	24	903	821398058	822668552	1270494
21	Puducherry	25	14	7028263	7048790	20527
22	Visakhapatnam	25	77	211424020	222546300	11122280
23	SEEPZ Mumbai	27	538	1352531650	1358283773	5752123
24	Moradabad	29	1193	841662699	844200682	2537983
25	Ludhiana	30	1431	745624827	748904335	3279508

Sr. No.	RA	RA Code	No. of Cases	Actual Entitlement	Licence Value awarded	Excess (₹)
26	Pune	31	1059	1369500015	1375232823	5732808
27	Coimbatore	32	3246	1773698759	1777584294	3885535
28	Panipat	33	690	750603048	751939405	1336357
29	Vadodara	34	470	310830103	312478592	1648489
30	Madurai	35	376	203465042	204154575	689533
31	Kandla FT	37	84	136569330	136748162	178832
32	CHENNAI SEZ	38	477	613620091	614312869	692778
33	COCHIN SEZ	39	265	409752364	410142547	390183
34	FALTA SEZ	40	36	29073459	29121128	47669
35	NOIDA SEZ	41	42	62043470	77373631	15330161
36	VSEZ	46	20	65113395	65113472	77
37	Nagpur	50	64	49424233	49448191	23958
38	Surat	52	251	212173207	213970962	1797755
39	Trivandrum	53	345	117068744	117265203	196459
40	Srinagar	55	68	24193806	24219590	25784
41	Indore	56	202	164442034	164641442	199408
42	Dehradun	61	78	49475681	49542942	67261
43	Raipur	63	8	4180048	4188504	8456
44	Indore SEZ	64	98	243726462	243887521	161059
45	Belgavi	65	11	5995681	6012966	17285
46	Vijayawada	66	18	15527223	15570847	43624
	Total		39184	35281718226	35415374049	133655823

Statement 3: Incorrect adoption of Foreign Exchange Rate (Refer Paragraph No. 2.3)								
Sl.No.	RA code	RA	Excess sanction					
			April 2015 to October 2018			April 2015 to October 2018		
			No. of SBs	No. of Appln.	Amount	No. of SBs	No. of Appln.	Amount
1	05	Delhi	762	357	804127	5248	638	13063396
2	08	Ahmedabad	162	107	444260	28	6	41116
3	37	Kandla	98	38	113349	201	81	110258
4	24	Rajkot	61	29	79482	73	47	114943
5	13	Jaipur	49	38	67182	56	21	94743
6	07	Bengaluru	3457	1182	2379439	1949	303	407593
7	10	Cochin	95	56	260307	0	0	0
8	38	MSEZ chennai	50	20	99193	0	0	0
9	39	DC CSEZ	548	124	1865417	0	0	0
10	32	Coimbatore	156	21	131557	0	0	0
11	02	DGFT Kolkata	365	218	596357	286	82	287091
12	40	FSEZ Kolkata	17	8	27657	0	0	0
13	17	Goa	36	20	102922	206	64	105999
14	27	SEEPZ Mumbai	1108	497	4952617	3968	949	3982705
15	31	Pune	2785	1090	7030378	6438	1475	4037759
16	03	Mumbai	10681	4146	14428183	31903	8675	10825876
17	22	Chandigarh	41	23	88917	0	0	0
18	30	Ludhiana	159	105	151331	0	0	0
19	33	Panipat	74	55	59311	0	0	0
20	46	DC VSEZ Hyderabad	27	17	99329	1	1	177
21	23	Addl. DGFT Cuttack	0	0	0	1	1	5999

Sl.No.	RA code	RA	Excess sanction					
			April 2015 to October 2018			April 2015 to October 2018		
			No. of SBs	No. of Appln.	Amount	No. of SBs	No. of Appln.	Amount
22	26	Jt. DGFT Visakhapatnam	6	5	23036	4	1	4839
23	09	Addl. DGFT Hyderabad	34	21	57133	1	1	451
24	11	Jt. DGFT Bhopal	7	2	13582	0	0	0
25	64	DC SEZ Indore	2	2	2597	0	0	0
26	56	Extension Office BPL, Indore	7	6	13183	3	3	6939
27	41	NSEZ Noida	12	7	32375	54	14	15590
28	21	Jt. DGFT Patna	0	0	0	0	0	0
29	29	Jt. DGFT Moradabad	19	14	17138	5	4	401
30	06	Jt.DGFT Kanpur	16	10	27712	8	5	28812
		Total	20834	8218	33968071	50433	12371	33134687

Statement 4: Incorrect application of "Late Cut" (Refer Paragraph 2.4)											
Sl. No.	RA	No. of SB	Reward amount granted (with or without "Late Cut")	Reward amount to be granted after actual "Late Cut"	Excess reward	no. of Shipping bills with respect to "Late Cut"					
						2%	amount	5%	amount	10%	amount
1	Delhi	15567	640337066	616473839	23863227	7445	6562241	6459	9839433	1663	7461553
2	Ahmedabad	637	40197905	39244383	953522	508	667660	97	220110	32	65752
3	Kandla	270	9875668	9669427	206241	256	181644	14	24597	0	0
4	Rajkot	424	21298107	20530580	767527	136	264214	197	242008	91	261305
5	Jaipur	560	21012333	20423164	589168	292	290322	220	265958	48	32888
6	Bengaluru	1058	24955656	24348834	606822	804	393484	160	125018	94	88320
7	Cochin	858	27639212	26883202	756010	517	427744	174	233603	167	94663
8	MSEZ Chennai	103	4199636	4115643	83993	103	83993	0	0	0	0
9	DC CSEZ	1156	68049546	63223084	4826462	515	731846	446	919073	195	3175543
10	Coimbatore	165	3028219	2948734	79485	94	35056	62	38651	9	5778
11	DGFT Kolkata	747	92435256	89874102	2561154	575	1459556	123	688843	49	412755
12	FSEZ Kolkata	162	1456544	1427375	29169	155	29089	5	35	2	45
13	Goa	4	240593	235721	4872	4	4872	0	0	0	0
14	SEEPZ Mumbai	729	64438508	62512182	1926326	499	981846	202	824024	28	120456
15	Pune	648	29949479	29271406	678073	626	646730	22	31343		
16	Mumbai	3869	258983915	253107038	5876877	3658	4660213	168	549695	43	666969
17	Chandigarh	36	1711237	1671244	39993	19	24332	16	15408	1	253
18	Ludhiana	223	11402481	11134159	268322	163	183862	49	60505	11	23955
19	Panipat	301	24295530	22890998	1404532	223	221755	52	55171	26	1127606
20	DC VSEZ Hyderabad	3	229201	223292	5909	2	3899	1	2010	0	0
21	Addl. DGFT Cuttack	1	159325	156139	3187	1	3187	0	0	0	0

Sl. No.	RA	No. of SB	Reward amount granted (with or without "Late Cut")	Reward amount to be granted after actual "Late Cut"	Excess reward	no. of Shipping bills with respect to "Late Cut"					
						2%	amount	5%	amount	10%	amount
22	Jt. DGFT Visakhapatnam	13	1366286	1305633	60653	4	2935	4	28600	5	29118
23	Addl. DGFT Hyderabad	5	152718	149233	3485	3	2243	2	1242	0	0
24	Jt. DGFT Bhopal	49	3723067	3551593	171474	28	37797	14	23258	7	110419
25	DC SEZ Indore	1137	231583482	225553722	6029760	990	4171239	91	267653	56	1590868
26	Extension Office BPL, Indore	814	21159725	21069590	90135	140	74765	13	15370	0	0
27	NSEZ Noida	590	27600737	26423789	1176948	not available					
28	Jt. DGFT Moradabad	1375	39019909	37796346	1223563						
29	Jt. DGFT Kanpur	1002	49925582	47670063	2255519						
30	Guwahati	2	169563	165285	4278	1	1617	1	2661	0	0
31	Chennai Jt.DGFT	83	2688646	2617382.82	71263.18	31	32234	39	24545	13	14484
	Total	32591			56617950						

Statement 5: Exports proceeds in INR for the exports made to Nepal and Bhutan (Refer Paragraph No. 2.5)								
Sr. No.	RLA	RLA Code	Number of SB	FOB S.B. In ₹	MEIS Credit allowed in ₹	Realised currency	Country of export	
							Nepal	Bhutan
1	Kolkata	2	3	15512310	314169	INR	3 SB	0 SB
2	Mumbai	3	382	271109875	7355191	INR	375 SB	7 SB
3	Chennai	4	106	104401525	3099889	INR	106 SB	0 SB
4	Delhi	5	173	60005680	1715584	INR	164 SB	9 SB
5	Ahmedabad	8	10	4288881	124380	INR	10 SB	0 SB
6	Mumbai	27	1	728855	20771	INR	1 SB	0 SB
7	Pune	31	5	9178590	252805	INR	5 SB	0 SB
8	Coimbatore	32	7	1048751	29487	INR	6 SB	1 SB
9	Cochin EPZ	39	3	22682532	680473	INR	3 SB	0 SB
		Total	690	488956999	13592749			

Statement 6 : Double use of Shipping Bills after excluding cancelled licenses (Refer Paragraph No. 2.7.1)						
Sl.No.	RA	RA Code	No of SBs	No. of SBs used twice	ENTT_1	ENTT_2
1	DGFT Kolkata	2	32	16	4875393	4874302
2	Mumbai	3	57	28	3873762	3875190
3	Chennai	4	55	27	3170145	3171656
4	Delhi	5	60	30	2650411	2650411
5	Kanpur	6	12	6	712874	712874
6	Bengaluru	7	32	16	3191472	3173904
7	Ahmedabad	8	43	22	2616305	2616305
8	Secunderabad	9	4	2	105477	105477
9	Cochin	10	6	3	333600	333600
10	Bhopal	11	4	2	227903	232262
11	Jaipur	13	14	7	621524	623296
12	Chandigarh	22	2	1	145936	145936
13	Rajkot	24	10	5	449105	449105
14	SEEPZ Mumbai	27	6	3	601537	601537
15	Moradabad	29	22	11	497652	497652
16	Ludiana	30	6	3	279108	279108
17	Pune	31	21	10	935447	934019
18	Coimbatore	32	47	24	2661088	2661088
19	Panipat	33	12	6	690780	690780
20	Vadodara	34	8	4	891071	891071
21	Kandla FT	37	2	1	33694	33694
22	Chennai SEZ	38	5	2	21429	21137
23	Cochin SEZ	39	8	4	145435	145435
24	Falta SEZ	40	2	1	14733	14733
25	Noida SEZ	41	2	1	91452	91452
26	Surat	52	2	1	240034	240034
27	Indore	56	8	4	476580	472221
	Total		482	240	30553947	30538279

Statement 7: Double use of Shipping Bills with Port details (Refer Paragraph No. 2.7.1)						
Sl.No	RA	RA Code	No. of cases	MEIS Allowed 1	MEIS Allowed 2	Port of reg.
1	Delhi	5	1	43459	44346	INDEL4
2	FSEZ	40	80	553930	542806	INDEL4
3	Mumbai	3	1	29679	29679	Mundra
4	Pune	31	2	78423	78423	DIGHI,INNSA1
		Total	84	705491	695254	

Statement 8: Same party filing before more than on RA for SBs related to same FY (Refer Paragraph No.2.7.2)		
Sl.No.	Year	No. of exporters(IEC)
1	2015-16	199
2	2016-17	224
3	2017-18	173
4	2018-19 (upto Oct 18)	34
	Total	630

Statement 9 : Excess grant of MEIS duty credit scrips due to inclusion of Commission/Insurance/Freight (CIF) charges (Refer Paragraph No. 2.10.1)						
Sl No.	RLA	RLA code	No. of scrips issued.	Reward amount granted	Reward amount to be granted	less/excess reward (₹)
1	DGFT Kolkata	2	24	37937417	35576473	2360944
2	DGFT Bhopal	11	7	13917839	13868029	49810
3	Jaipur	13	7	12145787	10905566	1240221
4	Patna	21	3	810644	762256	48388
5	Pune	31	19	2926896.61	2511905.21	414991.4
6	FSEZ Kolkata	40	31	12856648	12450461	406187
7	DC(SEZ) Indore	64	4	2535434	2409965	125469
	Total		95	83130665.61	78484655.21	4646010.4

Statement 10: Power loom made-up and Fabrics claimed as Handloom Products (Refer Paragraph 2.10.2)									
Sl. No.	RA code	RA	No. of files	No. of SBs	MEIS rate allowed	Rate to be allowed	MEIS granted in Rs	MEIS to be granted in Rs	Excess granted in Rs
1	4	Chennai	101	476	5	0/2	15678956	5375982	10302974
2	3	Mumbai	505	1363	5	0/2	143991005	52311845	91679160
3	32	Coimbatore	371	1515	5	0/2	51431497	20198551	31232945
4	31	Pune	2	12	5	0/2	1320244	171257	1148987
		Total	979	3366			212421702	78057635	134364066

Statement 11 : Other Misclassification									
(Refer Para 2.10.2)									
SI No.	RA code	RA	No. of files	No. of SBs	MEIS rate allowed	Rate to be allowed	MEIS granted in Rs	MEIS to be granted in Rs	Excess granted in Rs
1	3	Mumbai	331	826	3,5,20	0,2,3,5	39743848	11833547	27910301
2	10	Kochi	192	425	3,5,10	0,2,3,6	26038545	11788293	14250249
3	39	CSEZ,Kochi	102	286	3,5	0,2,3	23909770	14455263	9468741
4	13	Jaipur	3	5	3	2	144184	96124	48059
5	27	SEEPZ, Mumbai	77	808	10	0	102576765	26047927	76528837.8
6	2	Kolkata	2	5	5	0	385636	0	385636
7	4	Chennai	22	177	5	2	212073	84864	127209
8	32	Coimbatore	5	15	5	2	3908738	1563507	2345231
9	38	MSEZ, Chennai	11	68	10	7	24416094	17911495	6508973.45
10	31	Pune,	11	22	2	0	496751	0	496751
11	8	Ahmedabad	2	3	2	0	594	0	594
		Total	758	2640			221832998	83781020	138070582

Statement 12 : Misclassification of Ineligible exports									
(Refer Paragraph No.2.10.3)									
SI No.	RA code	RA	No. of SBs	MEIS rate allowed	Rate to be allowed	MEIS granted in	MEIS to be granted in	Excess granted in	
1	3	Mumbai	90	2,3,5	0	1139256	0	1139256	
2	4	Chennai	220	3,5	0	2994790	0	2994790	
3	10	Kochi	282	5	0	35067092	0	35067092	
5	32	Coimbatore	246	3	0	4142933	0	4142933	
9	8	Ahmedabad	111	3	0	2750762	0	2750762	
10	10	JDGFT, Kochi	7	5	0	1907999	0	1907999	
		Total	956			48002832	0	48002832	

Statement 13 : Reasons For Delay in issuance of MEIS Scrips (Refer Paragraph No. 3.1)								
Sr. No.	RA	RA Code	No. of Cases	Cases where DM not issued	Delay of more than 10 days where DM not issued	Cases where DM Issued	Cases where delay of more than 3 days in issue of DM	Delay of more than 3 days in issue of licence even after receipt of response to DM
1	Ahmedabad	8	67	55	55	12	12	10
2	Bhopal	11	22	0	0	22	20	17
3	Kandla FT	37	2	2	2	0	0	0
4	Rajkot	24	7	1	1	6	3	3
5	RA Bengaluru	7	62	9	9	53	48	45
6	Chandigarh	22	20	0	0	20	9	18
7	Chennai	4	20	10	10	10	6	8
8	Chennai EPZ	39	20	18	18	2	1	2
9	Cochin	10	21	0	0	21	12	19
10	Cochin EPZ	39	21	21	18	0	0	0
11	Coimbatore	32	20	15	15	5	4	4
12	Cuttack	23	100	94	63	6	4	6
13	Indore SEZ	64	20	9	9	11	11	8
14	Delhi	5	15	2	2	13	12	12
16	DGFT Kolkata	2	90	42	42	48	39	35
17	FSEZ	40	23	15	15	8	8	8
18	Indore	56	17	0	0	17	12	7
19	JDGFT Jaipur	13	43	11	11	32	22	28
20	Kanpur	6	20	8	7	12	2	2
21	Ludhiana	30	46	0	0	46	23	34
22	Mumbai	3	22	2	2	20	0	19
23	Muradabad	29	19	7	3	12	3	2

Report No.5 of 2020 (Performance Audit)

Sr. No.	RA	RA Code	No. of Cases	Cases where DM not issued	Delay of more than 10 days where DM not issued	Cases where DM Issued	Cases where delay of more than 3 days in issue of DM	Delay of more than 3 days in issue of licence even after receipt of response to DM
24	Noida EPZ	41	20	17	16	3	3	2
25	Panipat	33	34	0	0	34	30	33
26	Patna	21	77	18	18	59	42	55
27	Pune	31	20	0	0	20	10	0
28	Secunderabad	9	45	44	44	1	1	1
29	Visakhapatnam	26	33	33	20	0	0	0
	Total		926	433	380	493	337	378

Statement 14: Issue of MEIS scrips where no intent declaration found in physical copies of SBs of exports up to 30.09.2015. (Refer Paragraph No.3.2.1 (a))				
Sl No.	RA	RA code	No.of SBs	(amt in rupees)
				Credit granted
1	FSEZ Kolkata	40	176	408193
2	DGFT Kolkata	2	54	2571318
3	Panipat	33	20	1526980
4	Ludhiana	30	7	60327
5	Jaipur	13	16	274593
6	Delhi	5	2	108941
7	Kanpur	6	19	847489
8	VSEZ	46	144	21307035
9	Mumbai	3	3	179095
	Total		441	27283971

Statement 15: Cases where reward item box ticked as N but physical copies of S.B s were found absent (Refer Paragraph No.3.2.1(b))				
Sr. No	RLA	CODE	No. of S.Bs	MEIS amount granted in ₹
1	Panipat	33	90	4769428
2	Ludhiana	30	1	46944
3	Delhi	5	1	60617
4	Cuttack	23	75	47881365
	Total		167	52758354

Statement 16: Declaration of intent not available on office note (Refer Paragraph No.3.2.1 (c))				
Sr. No	RLA	CODE	No. of S.Bs	MEIS amount granted in ₹
1	Delhi	5	1	4693907

Statement 17 : Incorrect grant of higher benefit to non-handicraft items (Refer Paragraph No.3.2.2)						
SI No.	RLA	RLA code	Number of Scrips	Reward amount granted	Reward amount to be granted	Excess reward
1	Mumbai	3	68	904705	0	904705
2	Kanpur	6	41	46775	0	46775
3	Goa	17	1	431	0	431
	Total		110			951911

Statement 18: MEIS Scrips to ineligible categories (Refer Paragraph No.3.2.3)								
SI No.	RA	RA code	Reward amount	Product code	Product description	port of registration	Nature of ineligibility or specify the SI.No.of paragraph 3.06 of FTP.	Remarks
1	DGFT Kolata	02	829356	53101013, 63051030	HESSIAN CLOTH, Burlap plain Hessain cloth	INFLT6	SI.No.VI	exports of SEZ unit through DTA unit

Statement 19: Utilisation of MEIS/SEIS scrips for ineligible items (Refer Paragraph No.3.2.4(i))						
SI No.	RA	RA code	Number of BEs	Nature of licence-MEIS/SEIS	Port of registration	Amount debited (₹)
1	JDGFT Chennai	4	5	MEIS	INMAA1	2078968
2	Kolkata	2	2	MEIS	INTUT1	690959
3	Bengaluru	7	1	MEIS	JNCH	125474.40
4	Pune	31	1	MEIS	JNCH	428260.20
5	Panipat	33	1	MEIS	JNCH	53489.20
6	Mumbai	3	6	MEIS	JNCH	2477914.10
7	SEEPZ	27	2	MEIS	JNCH	309463.05
		Total	18.00			6164527.95

Statement 20: Utilisation of MEIS scrip for payment of ineligible duties (Refer Paragraph No.3.2.4(ii))							
SI No.	RA	RA code	Number of BEs	Nature of licence-MEIS/SEIS	Port of registration	Type of ineligible duty debited	Amount debited (in crores)
1	ISEZ-Indore	64	305	MEIS	INIDR6	SEZ to DTA sales	5.85

Statement 21 : Software development (Refer Paragraph No.3.3.1)						
SL. No.	RA	RA code	Number of Exporters	Reward amount granted	Reward amount to be granted	Excess reward (₹)
1	SEEPZ	27	2	451417699	36312977.3	415104721.6
2	Pune	31	4	143010284	97101127.5	45909156.16
3	DC, CSEZ	39	20	1027139222	191057766	836081456
4	Mumbai	3	1	786833	0	786833
5	Goa	17	1	12662604.2	2270635.67	10391968.57
Total			28	1635016642	326742507	1308274135

Statement 22: Incentives to services not specified in Appendix 3D (Refer Paragraph No.3.3.2)						
SI No.	RA	RA code	Number of exporters	Reward amount granted (₹)	Reward amount to be granted (₹)	Excess reward (₹)
1	Mumbai	3	3	65185263.52	9856295.1	55328968.42
2	DC, CSEZ	39	3	352369748	27656748	324713000
3	PUNE	31	1	37804305	2491349	35312956
4	RLA Bengaluru	7	2	3635325	111642	3523683
Total			9	458994642	40116034	418878607

Statement 23 : Ineligible (Mode 3 & 4) services (Refer Paragraph No.3.4)							
SI No.	RA	RA code	Number of the exporters	Reward amount granted	Reward amount to be granted	Excess reward (₹)	Remarks
1	Mumbai	3	3	26.43	0	26.43	Mode-3 and Mode 4 services Service provider falls under the category as defined under Paragraph 9.51(iii) of the Policy and notified service.
2	SEEPZ	27	2	4.18	2.47	1.71	
3	Pune	31	4	33.07	11.42	21.65	
4	Kolkata	2	4	57.39	49.66	7.73	
Total				121.07	63.55	57.52	

Statement 24: Failure of self-declaration and CA certificate in checking the errors in the claims (Refer Paragraph No.3.5)						
24(i) SEIS benefits to exports prior to April, 2015						
Sl No.	RA	RA code	Number of exporters	Reward amount granted (₹)	Reward amount to be granted (₹)	Excess reward (₹)
1	JDGFT, Chennai	4	5	30448736	0	7330575
2	JDGFT Coimbatore	32	1	12433445	0	937108
3	DC, CSEZ	39	2	243657240	0	15570835
4	Mumbai	3	2	434815622	0	219821245
5	PUNE	31	2	33703889.68	30373870.16	3330019.46
6	Ahmedabad	8	7	44289112.18	38205616.18	6083496
7	Kandla FT	37	1	32044915	27631982	4412933
8	SEEPZ Mumbai	27	4	91851515.34	89166003.43	2685511.91
	Total		24			260171723.4
24(ii) Incorrect NFE						
9	JDGFT Chennai	4	4	136997357	102191577	34805780
10	DGFT Kolkata	2	1	3443618	2496326	947292
11	JDGFT, Kochi	10	2	3049927.96	52841.55	2997086.41
12	Ahmedabad	8	2	476927726	473323507	3604219
13	Jaipur	13	6	27971146.15	27257033.10	714113.05
	Total		15			43068490.33
24(iii) FOB including local taxes						
14	Mumbai	3	2	82504572	59721541	22182879
15	Jaipur	13	1	1185250.45	1007462.88	177787.57
16	JDGFT, Kochi	10	5	17263870.71	16128002.71	1135868
	Total		8			23496534.57

Report No.5 of 2020 (Performance Audit)

SI No.	RA	RA code	Number of exporters	Reward amount granted (₹)	Reward amount to be granted (₹)	Excess reward (₹)
24(iv) Claim on FOB including Withholding taxes						
17	Mumbai	3	1	222315622	0	22663478
18	SEEPZ	27	1	9475522	0	9475522
	Total		2			32139000
24(v) Wrong forex conversion rate adopted						
19	SEEPZ	27	1	117791678.4	117652377.1	139301.33
20	Kandla FT	37	1	436139346	410926231.5	25213114.5
	Total		2			25352415.83
24(vi) Grant of licence on ineligible remittances						
21	RLA Bangalore	7	4	16552325	0	758309
22	Goa	17	2	41950827	0	2602216
23	Jaipur	13	3	3362453	0	3362453.00
24	JDGFT, Kochi	10	2	9238888	0	16470927
	Total		11			23193905

Statement 25: Excess issue of rewards due to incomplete checks by RAs and system (Refer Paragraph No.3.6)						
25 (i) "Late Cut" not applied/incorrectly applied on SEIS						
Sl No.	RA	RA code	Number of Exporters	Reward amount granted (with or without "Late Cut")	Reward amount to be granted after actual "Late Cut"	Excess reward (amt in rupees)
1	Ahmedabad	8	6	493735654.5	469438216.5	24297438
2	JDGFT Chennai	4	1	31772624	30183993	1588631
3	DC, CSEZ	39	4	80702842	78978112	1724730
4	Delhi	5	2	35067185	34365842	701343
5	Mumbai	3	1	6904234	6766149	138085
6	SEEPZ	27	10	623272776	453275469	26454842
			24			54905069
25 (ii) Invalid RCMC/IEC related to issuance of SEIS						
Sl No.	RA	RA code	Number of Exporters	Reward amount granted (with or without "Late Cut")	Reward amount to be granted after actual "Late Cut"	Excess reward (amt in rupees)
7	Delhi	5	2	55540322	14825917	40714405
8	Chennai	4	1	6777614	2607538	4170076
9	KOCHI	10	2	4363238.57	0	4363238.57
			5			49247719.57
25 (iii) Incorrect grant of benefits when services rendered to Indian companies						
Sl No.	RA	RA code	Number of Exporters	Reward amount granted (with or without "Late Cut")	Reward amount to be granted after actual "Late Cut"	Excess reward (amt in rupees)
10	Mumbai	3	1	227458867	209900867	17558000

25 (iv) Grant of rewards on incorrect adoption of NFE.						
Sl No.	RA	RA code	Number of Exporters	Reward amount granted (with or without "Late Cut")	Reward amount to be granted after actual "Late Cut"	Excess reward (amt in rupees)
11	SEEPZ	27	2	24432048	23684046	748002
12	Indore	56	1	129000	80625	48375
			3			796377
25 (v) Non maintenance of jurisdiction discipline						
Sl No.	RA	RA code	Number of Exporters	Reward amount granted (with or without "Late Cut")	Reward amount to be granted after actual "Late Cut"	Excess reward (amt in rupees)
13	Mumbai	3	1	7651845	0	7651845
					Total	130159010.6

Statement 26: Inconsistency in SEIS Policy and Customs Notifications (Refer Paragraph No.3.7)						
Appendix 3D services not exported through authorised ports						
Sl No.	RA	RA Code	Number of Exporters	Number of scrips used for payment of Import duty	Port of regn.	
1	Mumbai	3	13	13	Nhava sheva sea	
2	Pune	31	3	3	Nhava sheva sea	
Appnedix 3E services not exported through authorised ports						
1	Mumbai	3	2	17	Nhava sheva sea	
			Total	33		