

Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Udyog Bhawan, Maulana Azad Road, New Delhi-110011  
Policy - IV Division

Trade Notice 14 / 2021-22

Date: 04 August 2021

To,

1. All Advance Authorisation Holders/EPCG Authorisation Holders/ Other Members of Trade
2. DGFT Regional Authorities
3. Export Promotion Councils

**Subject: Online Procedure for transfer of Advance Authorisation/EPCG Authorisation in case of amalgamation/de-merger/acquisition etc. -reg**

In continuation to Public Notice 34/2015-2020 dated 24.12.2020, it is stated that in case of amalgamation/de-merger/acquisition/insolvency the export obligation(s)/contingent liability(s) are required to be transferred from the earlier entity to the new entity as required under the related laws and rules on the amalgamation/de-merger/acquisition/insolvency process.

2. An online procedure is accordingly being notified to provide for online filing and transfer of Advance Authorization(s) and EPCG Authorisation(s) from the earlier entity to the new entity(s). The detailed steps are presented as follows for perusal -

- (i) Applicant would request for amalgamation/de-merger/ acquisition of IEC by navigating to DGFT Website --> Services --> IEC Profile Management --> 'Request for Merger/De-merger'. The given process is implemented as per Public Notice 34/2015-2020 dated 24.12.2020
- (ii) Post approval of the given IEC request, the firm may apply for amendment of each of their AA/EPCG authorizations separately. The request may be submitted on the DGFT Website --> Services --> AA (or EPCG) --> Transfer of Authorisation
- (iii) The request for amendment of the Authorisation(s) would be auto-submitted to the concerned jurisdictional RA from the which the Authorisation was issued.
- (iv) On approval of the request the given authorization would be amended and updated details would be transmitted electronically to Customs.
- (v) For EPCG authorizations, for the Annual Average Export Obligation (AEO) mentioned on EPCG authorizations, Company A (EPCG authorization holder merging

into Company B) the AEO of new entity = AEO of Company A + AEO of company B based on date of merger.

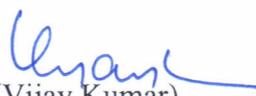
(vi) For the purpose of AEO of company B, firm would be required to submit Chartered Accountant Certificate (CAC) to the concerned RA as part of the online amendment request.

(vii) S/Bs and B/Es under the earlier IEC would be available under Bills Repository of the new IEC during the authorization closure process.

3. Difficulties, if any, in implementation of these provisions may please be brought to the notice of this Directorate immediately. For guidance on these new processes, the Help manual & FAQs may be accessed on the DGFT Website -- > Learn -- > 'Application Help & FAQs'. For any further assistance you may utilize any of the following channels –

- i. Raise a ticket through the DGFT Helpdesk service under Services -- > 'DGFT Helpdesk Service'
- ii. Call the toll-free Helpdesk number
- iii. Send an email to the Helpdesk on [dgftedi@gov.in](mailto:dgftedi@gov.in)

4. This issues with the approval of the Competent Authority.

  
(Vijay Kumar)

Additional Director General of Foreign Trade

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