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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 11.06.2019 under the Chairmanship of Shri Alok Vardhan Chaturvedi, Director General of Foreign Trade

Meeting No.08/AM20 held on 11.06.2019

The following members were present in the meeting:

1.	Shri K.C. Rout	Addl. DGFT
2.	Shri R. P. Goyal	Addl. DGFT
3.	Shri Vijay Kumar	Addl. DGFT
4.	Shri Satyan Sharda	Addl. DGFT
5.	Shri Anil Aggarwal	Addl. DGFT
6.	Shri Rajbir Sharma	Jt. DGFT
7.	Dr. Praveen Kumar	DD. DGFT

Following cases were discussed. The decision taken on the individual cases are as under:-

S. No	Name of the firm	Case No.
1.	M/s Sunfert International (P) Ltd., New Delhi	1
2.	M/s Taran Overseas, Amritsar	2 & 3
3.	M/s Orbit Lifescience Pvt. Ltd., Mumbai	4
4.	M/s Swarnagiri Wire Insulations Pvt. Ltd., Hubli	5
5.	M/s Emcure Pharmaceuticals Limited, Pune	6
6.	M/s Goodluck India Ltd., New Delhi	7
7.	M/s. A.P. Organics Limited, Dhuri, Punjab	8
8.	M/s. International Paper Appm Limited, A.P.	9
9.	M/s. Dinodia Fashion, New Delhi	10
10.	M/s. SRF Limited, New Delhi	11
11.	M/s. Siechem Technologies Pvt. Ltd., Chennai	12
12.	M/s Palvi Industries Limited, Gujarat	13
13.	M/s. Titagarh Wagons Limited, Kolkata	14
14.	M/s. Shakti Coatings (A unit of Shakti APIFoods(P) Ltd.), Ahmedgarh, Punjab	15
15.	M/s Shital Fibres Limited, Jalandhar	16
16.	M/s. Precise Process Control, Vadodara	17
17.	M/s. Panacea Biotec Ltd., New Delhi	18
18.	M/s. Geo Foundations and Structures Ltd., Chennai	19
19.	M/s Upper India Smelting & Refinery Works, Haryana	20
20.	M/s Sanjay Kumar & Sons, Delhi	21

PH Case No.01 M/s Sunfert International (P) Ltd., New Delhi

F. No. 01/60/162/150/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To allow MEIS incentive against 2 Shipping Bill No.1589599 dated 04.07.2015 and 1589592 dated 04.07.2015 for the export made under ITC HS Code 10079000.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.06.2019. Shri N.K. Nirmal, Director (Finance) appeared before the committee on behalf of the firm and made the following submissions:

They had exported Sorghum – other grains (HS Code 10079000) on 04.07.2015 which was added to table 2 of Appendix 3B vide PN No. 44/2015-20 dated 29.10.2015 with immediate effect. Their exported item is mentioned at Sl.No.4945 in PN No.44/2015-20. They had also exported Sorghum (HS Code 10079000) till 31.03.2015 and availed export incentive under the earlier scheme namely Vishesh Krishi & Gram Udyog Yojna (VKGUY). Accordingly, their export became eligible for MEIS wef 29.10.2015. They have also submitted that as per PN No.29/AM15-20 dated 09.08.2018 HS Code No.63029100 has been made eligible for MEIS incentive for the period 01.04.2015 to 30.09.2015 with same eligible conditions, without late cut. It seems that inadvertently this product Sorghum (HS Code 10079000) was not included in Appendix 3B for a short period of 01.04.2015 to 29.10.2015. Hence, requested that their exported product may also be made eligible in view of the PN No.29/2015-20 dated 09.08.2018, for incentive under MEIS with effect from 01.04.2015.

Decision: The Committee heard the submission made by the firm and observed that as per the public notice, MEIS is eligible on exports made after 29.10.2015 only. Since no case of any genuine difficulty has been made, committee decided to reject the request of the firm.

(Action: Applicant/PC-3 Division)

PH Case No.02 M/s Taran Overseas, Amritsar
F. No. 01/60/162/136/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To allow MEIS benefit against 2 Shipping Bill No.003570 dated 27.04.2015 and 003255 dated 17.04.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.06.2019. Shri Sanjeev Sharma, Authorized Representative appeared before the committee on behalf of the firm and made the following submissions:

They have submitted that they had exported Cumin Seed under ITC (HS) Code 09093129, whereas in the shipping bills this had been mentioned erroneously as 09096139. While submitting their claim to RA, the same was refused by the RA, stating that the ITC HS does not match with export product as per MEIS appendix.

Hence, requested to accept export product which slightly differs with ITC (HS) for MEIS claim.

Decision: The committee went through the statements made by the firm and noted that there is merit in the case. Hence, it decided to allow the benefit of MEIS to the firm, on lower of two rates, against two shipping bill no. 003235 dated 17.04.2015 and 003570 dated 27.04.2015. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No.03 M/s Taran Overseas, Amritsar
F. No. 01/60/162/137/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To accept the intent of declaration and allow MEIS benefit against 4 Shipping Bill Nos.(i) 09460 dated 04.12.2015, (ii) 004561 dated 28.05.2015, (iii) 09622 dated 10.12.2015 and (iv) 009289 dated 27.11.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.06.2019. Shri Sanjeev Sharma, Authorized Representative appeared before the committee on behalf of the firm and made the following submissions:

They have submitted their application for claiming the benefits as admissible under Chapter-3 of FTP 2015-20, but rejected by RA, stating that the word 'MEIS' is not mentioned in the declaration of intent. Hence, requested for relaxation to accept the intent of declaration.

Decision: The Committee having examined the case on the basis of justification furnished by the firm noted that there is merit in their case. Hence committee decided to accede to the request of the firm and allowed MEIS benefit under Chapter -3 against 4 shipping bill No.09460 dated 04.12.2015, 004561dated 28.05.2015, 09622 dated 10.12.2015 and 009289 dated 27.11.2015. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No.04 M/s Orbit Lifescience Pvt. Ltd., Mumbai
F. No. 01/60/162/154/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Extension in E.O. period against Advance Authorization No.0310804944 dated 24.05.2016.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.06.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.05 M/s Swarnagiri Wire Insulations Pvt. Ltd., Hubli
F. No. 01/60/162/134/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Condonation of non issuance of Bill of Exports in respect of exports made to SEZ unit towards fulfillment of E.O. against EPCG Authorization No.0730004845 dated 10.11.2006.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.06.2019. Ms. Swati Dhamija, Authorized Representative appeared before the committee on behalf of the firm and made the following submissions:

They have stated that the primary condition of EPCG Scheme is to export the goods and realize the payment in freely convertible currency. Both these conditions have been fulfilled. All other condition such as installation of capital goods etc., have also been complied. Corroborative evidence in the form of documents evidencing fulfillment of all the condition of EPCG scheme is enclosed. Issuance of bill of export is a procedural aspect and there are seeking relaxation of the same as they have fulfilled all substantive conditions of the scheme.

Decision: The committee went through the statements made by the firm and noted that **bill of export** is a mandatory requirement for discharge of EO of an EPCG authorization and therefore decided not to accede to the request of the firm.

Action: Applicant/RA)

PH Case No.06 M/s Emcure Pharmaceuticals Limited, Pune
F. No. 01/60/162/139/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To waive the requirement of destructions certificate against Advance Authorization No.3110065182 dated 08.01.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.06.2019. Shri Amit Kumar, Manager – Corporate Affairs appeared before the committee on behalf of the firm and made the following submissions:

They have stated that for Pharma products testing of major raw material is mandatory and essential before use to manufacture. As of date there is no existence of Central Excise in GST regime and no physical quantity available for destruction, being already consumed. In spite of written reply and discussion, the RA authority insist for destruction certificate which needs to be waived for 0.039 Kg and approve their request on self certification basis. Hence firm requested to waive the requirement of destruction certificate as physically the material is not available being utilized for testing and manufacturing.

Decision: The Committee went through the statements made by the firm in their application and after deliberations, it decided to waive the requirement of destruction certificate from excise authorities subject to the condition that the applicant would submit an affidavit-cum-indemnity bond in order to indemnify the Government for any harm or loss occurring due to diversion of unregistered materials to the domestic market that may be detected in future by any Authority.

(Action: Applicant/RA)

PH Case No.07 M/s Goodluck India Ltd., New Delhi
F. No. 01/60/162/138/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To allow Chapter-3 benefit against 37 shipping bills in which the MEIS incentive showing 'Nil' in the application due to technical error.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.06.2019. Shri Jagdish Kumar Sachdeva, Deputy Manager – Exports appeared before the committee on behalf of the firm and made the following submissions:

They have stated since MEIS was a new scheme and they did not have knowledge for the MEIS rule and regulation. Further their CHA having no knowledge that the intent declaration is compulsory for MEIS scheme, by mistake, he has not mentioned the declaration of intent on s/bills. They have already exported the goods against these s/bills and received the payment by bank and issuing the e-BRC through DGFT. But they could not claim the MEIS incentive as declaration of intent is not mentioned on S/bills. They approached the customs and got a certificate of amendment from them. However still their s/bills are not present in the depository for attachment with the MEIS application. So their request for relaxation.

Decision: The Committee heard the submission made by the firm and found no case of any genuine hardship in their case and accordingly decided to reject it.

(Action: Applicant)

Case No.08 M/s. A.P. Organics Limited, Dhuri, Punjab
F. No. 01/60/162/148/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To allow MEIS benefit against 2 shipping bills No.3436111 dated 12.03.2018 and 3525487 dated 16.03.2018.

In these 2 s/bills declaration of intent to claim chapter 3 benefits is not there. They have stated that O/o Assistant Commissioner of Customs, ICD, Pristine, Chawapayal, Ludhiana, Punjab has issued them a letter dated 23.03.2019 for manual amendment of declaration from N to Y and for inclusion of above 2 shipping bills under DGFT module under ICEGATE. They urge to magnanimously allow relaxing of provision under para 2.58 © of EXIM policy for the year 2015-2020 to let them permit availing of MEIS benefits in respect of above 2 shipping bills. They have

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claimed drawback under above said 2 shipping bills in terms of EXIM policy for the year 2015-20 itself evidences their earnest desire to claim benefits under FTP.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and accordingly decided to reject it.

(Action: Applicant)

Case No.09 M/s. International Paper Appm Limited, A.P.
F. No. 01/60/162/153/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To allow MEIS benefit against 5 Shipping Bill No.(i) 9429770 dated 23.10.2017, (ii) 9429819 dated 23.10.2017, (iii) 9974423 dated 17.11.2017, (iv) 9843699 dated 11.11.2017 and (v) 9872778 dated 13.11.2017.

They have exported Paper & Paper Board from Vizag sea Port against the above 5 shipping bills under ITCHS code 48059100 instead of ITCHS Codes 48025790, 48059200 and 48025590. The above rectification of ITC HS codes has been done manually by the Customs vide its letter No. S23/128/2011-AP (MISC) Part-II dated 10.02.2018. Hence, requested to rectify the same in DGFT Data Base MEIS system to enable them to take MEIS rewards.

Decision: The Committee having discussed the case at length observed that reflection of such manual amendments in the automated system is not possible. Accordingly, it found no merit in it and hence decided to reject the request of the firm.

(Action: Applicant)

Case No.10 M/s. Dinodia Fashion, New Delhi
F. No. 01/60/162/695/AM19/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To grant MEIS benefit against 4 Shipping Bill No. (i) 6109118 dated 09.07.2018, (ii) 6258338 dated 16.07.2018, (iii) 6412859 dated 23.07.2018 and (iv) 6450122 dated 25.07.2018 after proper amendment by Customs in HS code.

They have stated that due to oversight by the CHA the ITC (HS) Code has been mentioned wrongly as 63041910 instead of 63041940. Customs cleared the goods as bed sheets and made ups made of cotton Handlooms as given in the description on shipping bills. Let Export Order was given by customs through EDI system for the above 4 shipping bills. The moment they realized this mistake, they had requested customs to do necessary amendment of ITC (HS) Code. The customs issued the necessary orders and amendment was done by them, manually on the shipping bills. They have not applied for the rewards due under MEIS scheme under FTP for their export of goods through said shipping bills, till now. They approached customs port of ICD Tughlakabad, from where these exports had taken place; however, they were informed that this amendment is not possible in EDI system, after the "Let Export" Order is given by customs.

Decision: The Committee went through the submission made by the firm and found no case of genuine hardship in their case and accordingly decided to reject it.

(Action: Applicant)

Case No.11 M/s. SRF Limited, New Delhi
F. No. 01/60/162/131/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Condoning the procedural lapse of not mentioning the advance authorization number in the shipping bills towards fulfillment of EO against Advance Authorization No.0410160616 dated 02.06.2015.

They have stated that they had not mentioned advance authorization number and file number in the shipping bill. At the time of filing the shipping bill on the custom portal, the portal did not allow to feed the details of file number of advance authorization in place of advance authorization license number. In the shipping bill the reference number of the CT-1 form is mentioned. Further, Part-A of ARE-1 contained the reference of shipping bill number as well as CT-1 number. The ARE-1 was also verified by Customs Authority which established a sufficient nexus of goods exported under export promotion scheme.

Decision: The Committee having discussed the case found no merit in it and hence decided to reject the request of the firm. The applicant is directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2010 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, Chennai: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR) Act, shall be initiated)

Case No.12 M/s. Siechem Technologies Pvt. Ltd., Chennai
F. No. 01/60/162/126/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Revalidation of Advance Authorization No.0410162938 dated 29.03.2017.

They have obtained 2nd revalidation of the Adv. License on 23.01.2019 which was valid up to 28.03.2019. When they approached Chennai Customs for clearance on 05.03.2019 found that there was an ERROR code no 13, 02, 52 reflected in the status of the license. The import consignment arrived at the Chennai Sea Port on 08.03.2019. They had approached DGFT, New Delhi on 05.03.2019 and the error was cleared on 27.03.2019. Immediately they approached Customs Deptt. again for clearance on the same day. However, they understood that it can be cleared till the end of the month i.e. upto 31.03.2019. Thereafter they were advised by the customs, to clear the consignment after the 31st March 2019 by using any advance authorization due to financial year end collection time. Under pressure They had cleared the consignment of the import item "8 MM Continuous cast copper Red – 5968 Kg" by paying an duty amount of Rs.7,00,689/-. They had already made the export shipment to the tune of 98% of EO against this advance license, but were unable to import.

Decision: The Committee went through the statement made by the applicant and concluded that there is a genuine hardship in this case and therefore decided to allow revalidation of Advance Authorization No.0410162938 dated 29.03.2017 for a further period of 3 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No.13 M/s Palvi Industries Limited, Gujarat
F. No. 01/60/162/147/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Revalidation of 15 DFIAs No. (i) 3410044217 dated 08.06.2018, (ii) 3410043970 dated 14.03.2018, (iii) 3410043964 dated 13.03.2018, (iv) 3410044487 dated 11.09.2018, (v) 3410044484 dated 11.09.2018, (vi) 3410044485 dated 11.09.2018, (vii) 3410044492 dated 11.09.2018, (viii) 3410044215 dated 08.06.2018, (ix) 3410044486 dated 11.09.2018, (x) 3410044216 dated 08.06.2018, (xi) 3410044491 dated 11.09.2018, (xii) 3410044218 dated 08.06.2018, (xiii) 3410044221 dated 08.06.2018, (xiv) 3410044222 dated 08.06.2018 and (xv) 3410044219 dated 08.06.2018.

They have stated that they are exporting chemical and allied products across the globe based in Vadodara, Gujarat. One of their main export products is caustic soda flakes / Solids which they have been exporting to African and Latin American countries. The main raw material for manufacturing Caustic soda Flakes / Solids is caustic Soda Lye. As per the order 2018 of Bureau of India standards (BIS), all goods mentioned in table 2 shall confirm to ISI252: 2013 else imports would not be allowed. All imports of the requisite raw material have come to a stop as none of the foreign manufacturers have been able to get the required registration from BIS. They have no option but to use local raw material for their export, which is costly increasing their cost of exports which has led to cancellation of export orders and reduction in exports making them uncompetitive and eventually loosing hard earned market share to exporters from China, Qatar, UAE and Iran. They are holding Import Authorizations and since they are unable to import the Raw Material because of the delay in BIS registration and these authorizations are due to expire adding to the ordeal they are already facing.

Decision: The Committee went through the statement made by the applicant and concluded that there is a genuine hardship in this case due to change in law and therefore decided to allow revalidation of above 15 DFIAs for a period of 12 months from the date of order enforced by Bureau of Indian Standard (BIS) i.e. up to 31.12.2019. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No.14 M/s. Titagarh Wagons Limited, Kolkata

F. No. 01/60/162/141/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Extensions in E.O. period against Advance Authorization No.0210207407 dated 23.02.2017.

They have stated that having registered office at Kolkata had received order from Titagarh Wagons, AFR for supply of 100 "Container Carrying Wagons". The said order was made to TWL, India based on execution of manufacturing / sales contract between AFR and the buyer UNICAF, having its registered office at 31-32, Quai De Dion Bouton, 92800 Puteaux, France (UNICAF). As per the contract, 100 wagons for carrying container on the rail network was to be supplied to UNICAF. TWL had taken advance authorization 0210207407 dated 23.03.2017 for procurement of raw materials, components to be used in the manufacture of these 100 wagons. As per the terms of the contract the wagons were to be supplied in 3 lots of 30, 30 and 40 wagons each. On the verge of arrival of delivery date, UNICAF claimed the need to carry out new checks to postpone the delivery dates. It was also stated by them vide letter dated 01.02.2018 that their previous wagons had some manufacturing defects and to avoid similar defects they wanted to call on a specialized agency to monitor the quality of the welds performed on these wagons. After the report from specialized agency stating imperfection in welding regulations, UNICAF had asked for a repair plan from AFR. However, later on UNICAF had rejected the proposals made by AFR and expressed its willingness to terminate the contract, which makes it is amply clear that UNICAF refuses any amicable settlement and does not want AFR to determine the solution that they can meet. The aforesaid matter is in dispute and is presently pending for next hearing at the Commercial Court of Paris. As regards 60 wagons already manufactured, TWL is in an untenable solution and as regards remaining 40 wagons, TWL is unable to manufacture, Keeping in view the aforesaid scenario, the management of TWL had taken decision to discharge the duty liability on the raw material imported earlier on a proportionate basis and had written to the commissioner of Customs, Kolkata on 02.02.2019 regarding suo moto payment of duty in relation to 40 wagons.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing** with details of the duty payment records and export documents.

(Action: PRC/Applicant)

Case No.15 M/s. Shakti Coatings (A unit of Shakti APIFoods(P) Ltd.), Ahmedgarh
F. No. 01/60/162/156/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Extension in E.O. period against Advance Authorization No.3010103826 dated 26.08.2016.

They have stated that they have completed the total EO of 83.39% with the valid EOP of 18 months i.e 25.02.2018. Further due to deferment of export orders by their

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buyer they were not able to complete the balance exports i.e. 16.61 %. Hence to complete the balance exports they required the EOP extension upto 42 months i.e. 25.02.2020.

Decision: The Committee went through the submission made by the firm and found no case of genuine hardship in their case and accordingly decided to reject it. The applicant is directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2010 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, Ludhiana: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No.16 M/s Shital Fibres Limited, Jalandhar
F. No. 01/60/162/740/AM18/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Extension in E.O. period for further 6 months against 8 Advance Authorization Nos.(i) 3010043132 dated 29.07.2005, (ii) 3010045201 dated 16.12.2005, (iii) 3010046474 dated 20.03.2006, (iv) 3010049089 dated 14.09.2006, (v) 3010056476 dated 30.05.2008, (vi) 3010073672 dated 18.03.2011, (vii) 3010073869 dated 25.03.2011 and (viii) 3010091497 dated 29.01.2013.

They have stated that trend, global demand changed from acrylic polyester mixed blanket to blanket made of 100% polyester. They had submitted their application to Norms Committee in October, 2018 to amend their balance EO accordingly subject to account for difference of Customs Duty, if any, by switching to polyester filament yarn from acrylic fiber, but so far meeting not held. They have made export 53551.00 Kg of dyed/or printed synthetic blanket made of 100% polyester filament yarn during the extended period up to 19.02.2019. Customs not accepting further shipment of 100% polyester filament yarn without amendment. Loss of all the raw material imported duty free against 2 advance authorizations in fire and now they are fulfilling the balance EO after procuring duty paid polyester yarn from the market on which they will not get any drawback.

Decision: The Committee noted that the firm has not cited any compelling reasons for not fulfilling the EO within the stipulated EOP/ Extended EOP and therefore decided to reject the case of the firm. The applicant is directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2010 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, Ludhiana: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No.17 M/s. Precise Process Control, Vadodara
F. No. 01/60/162/145/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Relief from an inadvertent error in obtaining 2 advance authorization against one export order and inputs imported in 2 authorizations and exported in a single shipping bill. (Advance Authorization No.3410018371 dated 21.03.2007 and 3470078738 dated 27.02.2007.

They have obtained the above 2 advance authorizations against single order. Their export was also single. All the imported components under both the authorizations exported under one single shipping bill. There were totally 36 components which were numbered 1 to 36 in the list of import/inputs. While exporting the validity of first advance Authorization got expired after importing 1 to 29 inputs. Instead of getting it revalidated for balance items from 30 to 36, they obtained another advance authorization and imported items sl. No. 30 to 35 leaving No.36. During the export they could have mentioned both the advance authorization at least, which would have changed this grievous situation. Under first advance authorization, they imported 1 to 29 and under second authorization they imported 30 to 35. Both are meant for the same order. One shipping bill was prepared and exported. The resultant product contains all the inputs. Since the first authorization is already closed could not avail of clubbing facility also. However, the present policy / procedure do not allow transferring of excess export of first authorization with subsequent authorization.

<u>**Decision**</u>: The Committee having discussed the case found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm. The applicant is directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2010 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, Vadodara: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No.18 M/s. Panacea Biotec Ltd., New Delhi
F. No. 01/60/162/135/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Waiver of PC 18 condition (Destruction Certificate from Customs Authority) against Advance Authorization No.0510398957dated 01.07.2016.

They have stated that they export the pharmaceutical formulations in over 30 countries including USA, Germany, Russian Federation, Turkey, Tanzania, Kenya, Syria, Serbia, Vietnam, Philippines and Sri Lanka etc. The above advance authorization allows import of Alfacalcidol 7.651 grams and to export 29369000 numbers of formulations. However, they have imported a quantity of 6 grams only against the 7.651 gram. They have paid Customs Duty along with an interest on whole of the quantity of 6 grams of the raw material imported so as to have more flexibility to consume the raw material in the manufacture and export of any other formulation irrespective of the overseas buyer. Given facts and circumstances they have requested for exemption, relaxation from the applicability of provisions or procedure as laid down in Policy Circular No. 18 (RE-07)/2004-2009 dated 30.10.2007 in order to regularize the case.

Decision: The Committee went through the statements made by the firm in their application and after deliberations, it decided to waive the requirement of destruction certificate from excise authorities subject to the condition that the applicant would submit an affidavit-cum-indemnity bond in order to indemnify the Government for any harm or loss occurring due to diversion of unregistered materials to the domestic market that may be detected in future by any Authority.

(Action: Applicant/RA)

Case No.19 M/s. Geo Foundations and structures Ltd., Chennai
F. No. 01/60/162/907/AM19/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To allow refund of TED against file No.04/41/83/00061/AM17.

They have stated that they are successful bidder for the work construction of Tsunami Protection Bund and retaining wall for 500 MWe PFBR Project at Kalpakkam. They claimed deemed export benefit vide ANF-7A for claiming TED duly supported by project certificate and all relevant documents. However, RA, rejected the application stating that construction of Tsunami Protection Bund and retaining wall cannot be considered as deemed exports. They further stated that the certificate issued by the Department of Atomic Energy that the goods ordered by BHAVINI were required for setting up 500 Mwe (1x500 Mwe) is binding on the RA and RA cannot say that the supplies cannot be considered as goods supplied for setting up of Nuclear Power Project. Therefore, reference to paragraph 7.07 and erstwhile circulars of superseded policy period are irrelevant.

Decision: The Committee went through the submission made by the firm and found no case of genuine hardship in their case and accordingly decided to reject it.

(Action: Applicant)

Case No.20 M/s Upper India Smelting & Refinery Works, Haryana
F. No. 01/60/162/119/AM20/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: Exemption from non compliance of stipulated procedure – relaxation of Para 4.15 of HBP against 3 Advance Authorization No. (i) 0510315446 dated 24.01.2012, (ii) 0510328872 dated 04.07.2012 and (iii) 0510361990 dated 06.08.2013.

They have stated that they obtained the above authorizations under SION and makes exports. Some of their exports / deemed supplies are made to their very old customer i.e.M/s. ATL. M/s. ATL also takes advance license and takes supplies from them of – Zinc Oxide. M/s. ATL should have taken invalidation letter and then should have established and back to back LC on them for taking their supplies in terms of Para 4.15 HBP. As they were not aware of this procedure under Para 4.15 of HBP, they made supplies to them against their advance license, into their advance license (for which they regularly make payments to them) without asking for invalidation letter / back to back L.C. They have filed application for redemption, and RA is not willing to issue EODC. Now, M/s ATL has got issued consolidated material report counter signed by their Central Excise. As there is no loss of revenue of got of India and all imports etc. are accounted for by both parties.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing.**

(Action: PRC/Applicant)

PH Case No.21 M/s Sanjay Kumar & Sons, Delhi
F. No. 01/60/162/770/AM19/PRC
PRC Meeting No. 08/AM20 dated 11.06.2019

Subject: To allow FPS/VKGUY and MEIS benefit against shipping bills pertain to 2013-14, 2014-15 and 2015-16 for which payment have been realized on time but the e BRC have been uploaded by the bank in 2017-18 and still uploading.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.06.2019, Shri Sanjay Dua, Proprietor and Shri Sanjeev Sharma, Representative appeared before the committee on behalf of the firm and made the following submissions:

They have submitted that the Shipping bills pertain to 2013-14, 2014-15, and 2015-16 for which payments have been realized on time but the e-BRCs have been uploaded by the back in 2017, 2018 and still uploading. Now, they are submitting the application for claiming the MEIS benefit the system is imposing 100% late cut. Hence, requested to allow FPS/VKGUY and MEIS benefit.

Decision: The Committee having discussed the case found no merit in it and hence decided to reject the request of the firm.

(Action: Applicant)

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