Directorate General of Foreign Trade
(PRC-section)

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

Meeting No. 09/AM19 held on 31.07.2018 at 10:30 AM

The following members were present in the meeting:

1. Shri N.P.S. Monga — Addl. DGFT
2. Shri K. C. Rout — Addl. DGFT
3. Shri J. V. Patil — Addl. DGFT
4. Shri S.B.S. Reddy — Addl. DGFT
5. Shri N.K.Srivastava — Addl. DGFT
6. Shri Jay Karan Singh — Jt. DGFT
7. Shri Akash Taneja — Jt. DGFT
8. Shri Rajbir Sharma — Jt. DGFT
9. Shri Lokesh H. D — Jt. DGFT

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

PH Case No.01:M/S. Welspun Corp Limited. Vadodara
F. No. 01/60/162/242/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Revalidation of Advance Authorization No.3410042808 dated 03.01.2017.

1. The applicant had sought personal hearing, which was afforded on 31.07.2018. Shri Suresh Darak, President Exim & Indirect Taxes appeared before the committee on behalf of the firm and made the following submissions:

2. The Authorization was issued on 03 Jan 2017 with 12 Month Validity for imports.

3. They have already obtained the 6 months extension from RA and the Advance Authorization was valid up to 02.07.2018.

4. As per PN no. 38 (2015-20) RA can grant the revalidation in case of delay in transmission by DGFT or delay / error in acceptance by Customs. Their case is not covered under the same notification.

5. They could not complete balance import as import shipment was delayed by three days at loading port of import i.e. Advance Authorization was valid till 2nd July 2018 and the cargo was shipped on 5th July 2018.

Decision: The Committee noted the issues raised by the firm and decided to provide revalidation for a period of 15 days from the date of endorsement by the RA on account hardships stated by the firm which had resulted in not enabling them to complete the balance imports.

(Action: Applicant/RA)

PH Case No.02: M/s Tube Investments of India Limited, Chennai
F. No. 01/60/162/140/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject: Request for transfer of 2 Star Export House Certificate held in IEC No.0488020182 (PAN AAACT1249H) to IEC 04107514794 (PAN AADCT 1398N) consequent of De- merger.

1. The applicant had sought personal hearing, which was afforded on 31.07.2018. Shri Ramanujam R, AVP & Head- Taxation appeared before the committee on behalf of the firm and made the following submissions:

2. The above firm is part of renowned Murugappa Group and was in both manufacturing business and financial business.

3. With a view to make both the business separate for business viability, the company underwent a process of demerger. The demerger scheme was duly approved by the National Company Law Tribunal, Chennai (NCLT) vide its order reference CP/56&57/CAA/2017 dated 17.07.2017. The demerger was effective 01/08/2017 being the date when they filed the NCLT order approving the demerger with Registrar of Companies.

4. In this process, the manufacturing business, in a manner prescribed under the Income Tax Act, was demerged from Tube Investments of India (Demerged company) to the resulting company, called TI Financial Holding Limited (PAN AADCT1398N & IEC No.04107514794), a company under the same Murugappa Group, by transferring the assets and liabilities, as a ongoing concern, including the debtors & creditors and all statutory benefits and obligations, which were pertaining to the manufacturing activities as per the same approved scheme of the demerger.

5. The name of the resulting company was then changed as Tube Investments of India Limited, so as to undertake the same manufacturing activities including exports &

imports, since the name of which is popularly known to Customers and Vendors for its manufacturing and supply of engineering and bi-cycle products, across the globe. Similarly, the name of the demerged company was changed to TI Financial Holdings Limited. The change in name of the both companies was duly approved by Registrar of Companies and Income Tax Department. They obtained necessary amendments to Registration Certificate and PAN Card respectively. In fine, the resultant company Tube Investments of India Ltd. After name change consequent to demerger continued its manufacturing business under PANAADCT1398N, IEC0417514794 and appropriate state-wise GSTIN.

6. The demerged company held 2 star Export House Certificate and various export incentive scheme/licences and obligation thereof under IEC 0488020182.

7. The other resultant company names as TI Financial Holding limited, Involved in the process of demerger had only financial activities. The financial business does not have any manufacturing of exports/imports.

8. Therefore, the renamed resultant company Tube Investments of India Limited which continues to have manufacturing business post the demerger deserves to be allowed to approach the DGFT for necessary waiver or relaxation under para 2.58 of FTP 2015-20 and accordingly they request the PRC to consider their case positively as below:-

9. Transfer of 2-Star Export House certificate as such to IEC 0417514794 (Pan AADCT1398N), from IEC 0488020182 (PAN AAACT1249 H) under Para 3.20 and 3.2 of FTP 2015-20, since the activities and business of the company, named as Tube Investments of India Limited is one and the same before and after demerger and name change in respect of its domestic and overseas business, commitment and obligation etc. under various chapter of the FTP 2015-20

10. Transfer of export performance held in IEC 0488020182 (PAN AAACT1249H) to IEC 0417514794 (PAN AADCT1398N), under Para 3.23 of FTP 2015-20, as the Company named as Tube Investments of India Limited only, as cited above, have had export performance all along with and continues with same performance and have statutory obligation to fulfill various conditions under Chapter of FTP2015-20. It was only consequential that the IEC and PAN got changed in the process of demerger in the above manner despite restoration of name of the company and it accordingly continues to operate the existing manufacturing business (including imports & exports) and fulfill all obligation under new IEC 0417514794 (PANAADCT1398N)

11. The firm made a plea with RA Chennai vide their letter dated 19.01.2018 to consider their and transfer the 2–Star Export House Certificate with all export performance to IEC 0417514794 (PANAADCT 1398 N). RA Chennai vide his letter F.No.04/Misc/EPCG/AM18, dated 16.02.2018 advised them to approach the Policy Relaxation Committee, New Delhi for speedy disposal of their request placed as above.

12. It is submitted that in the above circumstances transfer of the existing 2 Star Export Trade House certificate No. B/1781 which is valid till 03.09.2020 with all its past export performance by relaxing the relevant provisions of FTP of procedures thereunder, are genuinely necessary for the company to continue with same export performance and meet obligations under the FTP 2015-20 under IEC 0417514794 (PAN AADCT1398N), so that their company will not have any hardship and adverse import on their business.

Decision: The Committee noted the statements made by the firm that the manufacturing and trading business of the initial firm has been transferred to the resultant company Tube Investments of India Ltd and after name change consequent to demerger the resultant company continues to operate the existing manufacturing business (including imports & exports) and fulfill all obligation as per various chapter of the FTP 2015-20 under new IEC 0417514794. The other resultant company named as TI Financial Holding limited is involved in the process of demerger and has only financial activities, that the financial business does not have any manufacturing of exports/imports. Hence the Committee decided to consider their request and transfer the 2–Star Export House Certificate to the resulting manufacturing entity as the Export House Certificate was issued on the basis of the export performance of the manufacturing business of the initial entity.

(Action: RA/Applicant)

PH Case No.03: M/s Arvind Pipes & Fittings Industries Pvt. Ltd., Mumbai
F. No. 01/60/162/445/AM18/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject: Clubbing of two Advance authorizations No. (i) 0310732788 dated 29.04.2013 and (ii) 0310762752 dated 20.12.2013.

1. The applicant had sought personal hearing, which was afforded on 31.07.2018. Shri Ashok Maniar, Representative appeared before the committee on behalf of the firm and made the following submissions:

2. They had applied for clubbing in RA, Mumbai but they have not considered their request and suggested to approach PRC.

3. The deficiency letter from RA contends that since one of the AA no.0310732788dt.29.04.2013 has already been redeemed prior to the clubbing request, the clubbing request cannot be considered.

4. They agree that there is lapse committed on their part for late clubbing proposal.

5. It may note that both the licenses are having the same import item and are issued under same custom notification from the same RA.

6. If, they may point out there is no FTP provision explicitly denying the clubbing of the redeemed license and further they have balance surplus imports in one of the licenses to be clubbed against the one which has no imports.

7. It is important that license no.0310732788 dt.29.04.2013 which has surplus exports was proposed at RA, Mumbai for EODC because it has import balance, but was issued as redemption letter wrongly. The information about the same may be sought and verified from the RA file.

8. It was a typographical mistake at RA office when written as "Redemption letter" as it was proposed as EODC, apparently because they had their import balance of 66.30% and excess exports to that extent in licence i.e. Licence No.0310732788 dated 29.04.2013 (the earlier licence). Secondly it is also evident from last Para of their letter dated 21.08.2015 issued by RA, Mumbai wherein they have also referred as EO Discharge Certificate. RA Mumbai has also issued EODC / Bond Waiver letter dated 21.08.2015.

9. The Committee is well aware that the EODC is issued in cases where imports are balance in the licences at the time of applying the closure and this is exactly the case of the clubbing application.

10. That licenses pertain to pervious FTP 2015-20 the one time clubbing is not applicable at RA, Mumbai, as per PN 32 and 34 dated 18 and 24 /10/2017, since their case is above EODC and not Redeemed one.

11. They clarity that under license no. 0310762752 dated 20.12.2013 the import description in the License is 'Alloy / Non alloy steel", the word Älloy"is equivalent to

stainless steel as evidently imported and shown in the import description in respective Bill of Entry. Therefore the import item under both the licenses are same

Decision: The Committee went through the statements made by the firm and noted that the case of the firm is not a case of bond waiver, but a case of redemption. Further there is no concept of partial bond waiver prescribed in the FTP/HBP. One of the authorizations has already been redeemed by the RA. The firm was not able to show any grounds of genuine hardships. Therefore, the Committee decided to reject the request of the firm for clubbing.

(Action: Applicant/RA)

PH Case No.04: M/s. Fertichem Cotspin Ltd., Chandigarh
F. No. 01/36/218/17/AM-19/EPCG-I
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject: Condonation of shortfall of EO in terms of Para 5.12 of HBP 2009-14

1. The applicant had sought personal hearing and review in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 31.07.2018. Shri Sanjay Singhal and ShriParveenAgarwal, Representatives appeared before the committee on behalf of the firm and made the following submissions:

2. M/s. Fertichem Cotspin Ltd, vide letter dated 12.04.2018 have requested for condonation of shortfall of EO in terms of Para 5.12 of HBP (RE:2008)/2009-14 in respect of EPCG authorization No. 2230000900 dated 16.04.2008 issued to them.

3. The party has stated that they are manufacturer exporter of cotton yarn since 1999-2000 and had imported various textile machineries under EPCG Scheme and fulfilled export obligation under EPCG Scheme before the specific time period. They have been issued more than fifty EPCG authorization since inception of the company and Export obligation of USD.2.82 cr. Approx.(i.e. about Rs.131.00 crore) have been fulfilled well in time except against EPCG Authorization no. 2230000900 dt. 16.04.2008.

4. The party has submitted that they could not fulfill EO in the subject EPCG authorisation due to various incentives provided by State Governments of Rajasthan, Maharashtra, Gujarat, Madhya Pradesh etc. which has resulted in setting up of new units in these States with advanced machineries with better quality, efficiencies and lower power cost and global economic slowdown.

5. The party has requested for condonation of Shortfall in terms of Para 5.12 of HBP 2008 of USD.3.00 lakhs (Approx). The party undertake that they have not used the shipping bills for fulfillment of any export obligation (Specific as well as average) and

also undertake that they will not use these shipping bills for fulfillment of export obligations in future also.

6. Earlier, the party had requested for condonation of procedural lapse of mentioning wrong EPCG authorization nos. in shipping bills and condonation of shortfall of EO in terms of Para 5.12 of HBP (RE:2008)/2009-14.

7. The for condonation of procedural lapse of mentioning wrong EPCG authorization nos. in shipping bills was accepted by the EPCG Committee in its meeting held on 12.02.2018 while the request for condonation of shortfallupto5%inexportobligation in terms of Para 5.12 of HBP (RE:2008)/2009-14 was rejected as the provision has since been deleted.

Decision: The Committee went through the statements made by the firm during the personal hearing which had stated that the unit was not running for a certain period and has been an NPA and even though they had sought the extension in EOP, they could not fulfill the stipulated EO. Therefore and decided to accept the request of the firm for condonation of shortfall in EO to the tune of 3.5% in view of the hardships stated above.

(Action: Applicant/RA)

PH Case No.05: M/s Arkray Healthcare Pvt. Ltd., Mumbai
F. No. 01/60/162/631AM/18/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Re-credit of 4% SAD – issuance of consolidated certificate (credit note) – regarding

1. The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 31.07.2018. Shri Ketan Panchal, Manager-Purchase appeared before the committee on behalf of the firm and made the following submissions:

2. The firm has stated that in the meeting they have been repeatedly asked to corroborate the submission of original consolidated certificates to the RA, DGFT.

3. The fact of the matter is that the original consolidated certificate goes to RA DGFT directly from the O/o Customs (Import) which has been looked by the members of PRC. The letter addressed to DGFT, Mumbai by the O/o Customs (Import), Mumbai is a clear evidence for the same.

4. In this particular case of theirs the correspondence was between, the O/o the Customs (Import) Refund Section Mumbai office and the Jt. DGFT Mumbai office. They were only a part of the proceedings as a beneficiary and they get only intimation under Order-in-Original about the dispatch to RA DGFT.

5. Accordingly on the 13th of September, 2011, the O/o the Commissioner of Customs (import) sent Original consolidated certificate amounting to Rs.8,44,283/- to the RA Mumbai.

6. The evidence can be corroborated from how the communication was addressed.

7. Similarly on the 30th of April, 2012, The O/o Customs (Import), Mumbai sent Original consolidated certificate amounting to Rs.2063689/- to the RA Mumbai.

8. These communications clearly and categorically confirm that the Original consolidated certificate was sent to DGFT Mumbai office directly by the O/o Customs (Import) Mumbai.

9. On the 14th of September, 2011, They applied to DGFT Mumbai for re-credit of 4% amount in their DEPB licence quoting the Policy Circular No.22/2009-2014 dated 03.02.2010.

10. With all humiliation, they would like to point out that due to the misinterpretation of the notification and the inept handling of the situation, their request was denied by the office of DGFT Mumbai vide their letter No.03/84/051/01993/AM09 dated 15.09.2011.

11. Also they regret to mention that the PRC Members erred in understanding properly the procedure being adopted for re-credit of the SAD4% as per the FTP.

12. So with the above clarification, they deny both, observation of the PRC that the submission of original documents to RA Mumbai was not corroborated with evidence (ii) the case pertains to the year 2012 and the documents should have been submitted by 2013.

13. They have in their possession all the DEPB licences used for the credit of 4% duty for the import of materials. But the re-credit of the amount as per the policy promulgated by the Govt. is not followed in their case – whether it is due to the various notifications issued by the Govt. or various interpretation of the matter by the departments concerned.

Decision: The Committee went through the statements made by the firm during the personal hearing and noted that the firm has not brought any new grounds of hardship which warrant review of the PRC's earlier decision and hence decided to maintain its earlier rejection.

(Action: Applicant/RA)

PH Case No.06: M/s. Raj Petro Specialities Pvt. Ltd., Chennai
F. No. 01/60/162/130/AM16/EFGC(PRC)
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Request for revalidation of Advance Authorization No. 0410141866 dated 18.12.2012.

Decision: No one appeared on behalf of the firm. The Committee, in the interest of natural justice, decided to defer the case and provide the firm another opportunity of personal hearing.

(Action: Applicant)

PH Case No.07: M/s Indoco Remedies Limited, Mumbai
F. No. 01/60/162/550/AM18/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Request for counting of export of four Shipping bills 1149521 dated 12.06.2015, 1124624 dated 11.06.2015, 1821000 dated 16.07.2015 & 3818554 dated 29.10.2015 under Advance Authorization No. 0310792676 dated 08.01.2015 issued under PC-9 conditions and waiver the destruction of 0.381 gms under PC-18 Condition.

1. The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 31.07.2018. Shri NavnitChauhan, Deputy Manager and Shri Nitin Garg, Assistant General Manager appeared before the committee on behalf of the firm and made the following submissions:

2. They have obtained three Advance Authorization no. 0310782942 dated 26.05.2014, 0310785225 dated 12.06.2014 and 0310792676 dated 08.01.2015 for import of Latanoprost and export of Latanoprost Opthalmic Solution.

3. All the three Licenses were issued for the same import and export item and under same custom Notification.

4. At the time of shipment of goods vide Shipping bill no. 1149521 dated 12.06.2015 and 1124624 dated 11.06.2015, they have mentioned AA no. 0310782942 dated 26.05.2014 instead of AA no.0310792676 dated 08.01.2015.

5. Similarly, at the time of shipment of goodsvide Shipping bill No.1821000 dated 16.07.2015 & 3818554 dated 29.10.2015, they have mentioned AA no. 0310785225 dated 12.06.2014 instead of AA no.0310792676 dated 08.01.2015.

6. They have confirmed and declared that they have /shall not utilize the above four s/bills towards fulfillment of export obligation in any other advance authorization.

Decision: The Committee went through the submissions/statements made by the firm and decided to allow only two shipping bills No.1821000 dated 16.07.2015 & 3818554 dated 29.10.2015 to be counted for EO fulfillment of the subsequent Advance Authorisation No. 0310732676 dated 08.01.2015 duly accounting for the proportionate import of material made vide bill of entry dated 08.06.2015 and declined to account the shipping bills 1149521 dated 12.06.2015 and 1124624 dated 11.06.2015 for EO fulfillment of the Advance Authorisation No. 0310732676 dated 08.01.2015. The Committee did not accept the request for waiver of PC-18 condition for the balance imports in the bill of entry made on 08.06.2015 (other than those accounted in the shipping bill Nos.1821000 dated 16.07.2015 & 3818554 dated 29.10.2015) and also imports made vide bill of entry dated 26.10.2015.

(Action: Applicant)

Case No.08: M/s. Indo Rama, Nagpur
F. No. 01/60/162/86/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Allow discharging of EO in Clubbing of 06 nos. Advance Authorizations RA, Nagpur in one Advance Authorization export done beyond 48 Months.

1. The firm has submitted that fresh Advance Authorization was taken to explore the possibility to include their other products so that they can complete export obligation in proportion to raw material imported against First Advance Authorization, where export orders they could not arrange for required final product for completion of export obligation even cost at par of export product i.e. they have included six Advance Authorization just to include other final products for completion of Initial 4 Advance Authorization; in fifth Advance Authorization NIL & in 6^{th} Advance Authorization just to balance Import. The firm has requested that clubbing considered grounding on EOP of first Advance Authorization & composition fees may be applicable on export completed beyond 36 months.

2. They are manufacturing five final products (poy, PSF, DTY, FDY and PET Chips) and Advance Authorization taken for each final product separately. Raw materials for all final products are common (PTA, MEG, SB2O3, TIO2& SFO). Market trend for export of their final products declined from 2011 and w.e.f. 05.06.2012 EOP of Advance Authorization reduced to 18 Months from 36 months. It has caused very hardship to close outstanding Advance Authorization individually. Actually, they have incurred huge loss because their five years long term contract for import could not sustain. Long terms contract input procurement is cheaper provided other terms & conditions of export are met.

3. In spite of all possible efforts including installed capacity to export; they could not cover up as planned for export based on FTP during 2010-11 versus changed on 05.06.2012.

4. Their products excluded from MEIS incentive and thus extra freight etc. from pocket, earlier it was shared by the govt. by way of FPS/FMS/SFMS.

Decision: The Committee went through the statements made by the firm and noted that the firm was not able to show any grounds of genuine hardships which had resulted in completing the export beyond 36 months and does not fulfill the criteria for Clubbing and therefore decided not to accept the request of the firm for clubbing of the Advance authorisations.

(Action: Applicant)

Case No.09: M/s. Mangalam Organics Limited Formerly Dujodwala Products Ltd., Mumbai

F. No. 01/60/162/87/AM19/PRC

PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Clubbing of two Advance Authorizations No. 0310788810 dated 05.09.2014 and 0310800865 dated 10.12.2015.

1. The firm has stated that they have exported excess quantity against authorization no. 0310788810 dated 05.09.2014, issued with EOP 18 months. They enhanced quantity & CIF value of import items on pro-rata basis on excess quantity exported. But, they could not import the enhanced quantities within the validity of this authorization.

2. As per FTP Para 4.38 (VII) (B), an Authorization can be clubbed which have been issued within 18 months from the date of issue of earliest license. The License no. 0310800865 dated 10.12.2015 is issued within 18 months from the date of issuance of license no. 0310788810 dated 05.09.2014; hence it is allowed to club the License no. 0310788810 dated 05.09.2014 and 0310800865 dated 10.12.2015 for redemption & Regularization.

3. Therefore, they have clubbed these two authorizations and submitted to DGFT for issuance of EODC.

4. But RA, Mumbai rejected their application on the ground of PN 32 dated 18.10.2017, Advice to apply for individual redemption.

Decision: The Committee went through the statements made by the firm and noted that there is no shortfall in fulfillment of EO in the first advance authorization and the validity period of authorizations do not run concurrently and the imports made in subsequent authorization does not fall within the validity period of import of the first authorization. [Para 4.28(8)] Further, the firm was not able to show any grounds of genuine hardships and therefore decided not to accept the request of the firm for clubbing of the Advance authorizations.

(Action: Applicant)

Case No.10: M/s JSL Lifestyle Limited, Gurgaon
F. No. 01/60/162/174/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Relaxation to accept Manual BRCs for TED refund filed vide RA fileno. 05/040/83/0090/AM-17/Misc/CLA

1. The firm has stated that they have applied for TED refund in CLA, New Delhi vide file no.05/040/83/0090/AM-17/Misc/CLA for supply of material to BEML Ltd, Government undertaking organization against AROs issued in their favour.These AROs were issued against advance authorization no. 0710104231, 0710104233, 0710105280 and 0710105283 issued to BEML Ltd.

2. For these supplies they have received full payment from BEML Ltd. and their Bank (Punjab National Bank) has issued Manual BRCs as proof of payment but CLA, New Delhi is asking for e-BRCs.They have approached in their bank several times and also met to Senior officials of Bank to issue e-BRCs but bank has given their inability to issue e-BRCs in writing.

3. They have submitted a copy of letter dated 23.01.2017 (Page 16/Cor.) issued by Bank.

Decision: The Committee went through the statements made by the firm and decided to accept the request of the firm for considering the manual brcs in their application for refund of TED.

(Action: Applicant)

Case No.11: M/s ArthTeknet Pvt. Ltd., Gurgaon
F. No. 01/60/162/177/AM/19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Relaxation/Waiver of paragraph 2.58(c) of FTP 2015-20 relating to eligibility of SEIS benefit under Paragraph 3.08(f) "an active IEC at the time of rendering such services" of FTP.

1. The firm has stated that they had rendered services and earned Net Foreign exchange of Rs.6, 58, 83,797 in the financial year 2015-16 on which they are eligible to get the benefits of Rs. 19, 75,014. However, Paragraph no. 3.08 (f) of the FTP 2015-20 stipulates that in order to be eligible to get the SEIS benefits the service exporters should have an active IEC on the date of render of services.

2. They have taken the IEC on 18.04.2016.As a result they have already got benefits of SEIS for the period after date of IEC. There is no dispute on this aspect. But because of the embargo contained in paragraph 3.08 (f) of FTP 2015-20 They would not be allowed the said benefits by RA as they are not having the active IEC on the date of the render of services. It is well established legal position that the substantial benefits cannot be denied for minor procedural lapses. Not having IEC on the date of render of services certainly falls in the category of minor procedural lapse as there cannot be any malafide intention for not obtaining the IEC.

3. **Decision**: The Committee went through the statements made by the firm and noted the Paragraph 3.08 (f) of the FTP 2015-20 stipulates that in order to be eligible to get the SEIS benefits the service exporters should have an active IEC on the date of render of services. The fact was available in the public domain since 01.04.2015.i.e the period from which the firm intends to consider the services rendered for the benefits under the SEIS Scheme. The firm has not shown any grounds of genuine hardships and therefore decided not to accept the request of the firm for granting the SEIS benefits for the services rendered during the period in which the firm did not have an active IEC.

(Action: Applicant)

Case No.12: M/s GIC Insuflex Conductors Private Limited, Thane
F. No. 01/60/162/169/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:EOP extension without the composition fees for regularization purpose against Advance Authorization No.0310798554 dated 28.08.2015

1. The firm has stated that they had orders in hand for which they applied for an advance authorization against the import of copper they have completed the exports but out of the EO Period up to 30 months from the date of issue of license as in the current period they were exporting against previous advance authorisations which they issued prior to the subject advance authorization for a higher quantity as they were expecting the export obligation to be for 36months as their earlier authorisations were issued for 36months EO Period but in between the policy is changed and license is issued for 18 months EO Period and were unable to complete the exports in time within initial EO Period so they could not export parallel to the advance authorizations and the export chain was disturbed.

2. They immediately applied for 1st extension of EO Period for balance export but have received a deficiency latter from RA,

3. Mumbai in which they have asked to pay the composite fees of 0.5% of FOB value of the balance E.O. which comes to Rs.1719227/- which is a very huge amount of money and is not viable to them. Their item is copper which is highly expensive than other items and they do not make such big profits to pay the composite fee amount of 0.5%of the balance EO. Hence they could not manage the same and missed the opportunity in first extension which got expired but have made the exports under the subject advance authorization even out of initial EO Period.

4. In the meantime they had approached the PRC for the condone of composition fees as after the first extension every month they need to pay 0.5% of balance export value which is impossible for them to pay but on the basis of the acknowledgement receipt of submission of application of EOP extension they have succeed to complete the EO within 30 months from the date of issue of license and parallel they were continuously corresponding with Head Quarters, to regularize the case by condonation of composition fees but they have not received positive response. In the last correspondence they have asked to submit ANF-2D along with the fees which they had submitted.

5. Now, in the month of October 2017 a P.N. No.34 dated 24.10.2017 issued for extension of EO Period of all advance authorization issued prior to 05.06.2012 where you have provided one time relaxation without payment of composition fees and grant extension of upto 36 months while their authorization is issued on 25.06.2013. They have completed their exports within 31 months from the date of

issue of authorisation and within the initial 18 months they had not completed any EO.

6. They have stated that they can export only under advance authorization scheme but due to non regularization of subject authorization their name is under defaulter list which affect timely delivery of export orders and fail to export commitments their import cargo is also held up in customs and hence the export is delayed due to irregular production.

Decision: The Committee went through the statements made by the firm and noted that, the relaxation in composition fee for a particular firm is not possible by the PRC and the firm has not been able to show any grounds of genuine hardships and therefore decided not to accept the request of the firm.

(Action: Applicant)

Case No.13: M/s GIC Insuflex Conductors Private Limited, Thane
F. No. 01/60/162/170/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject: EOP extension without the composition fees for regularization purpose against Advance Authorization No.0310788959 dated 10.09.2014 and to accept seven certificates of amendment obtained from customs for change of license number and file number.

1. The firm has stated that, when they applied for the advance authorization they were expecting the export obligation period of the advance authorization to be for 36 months as their earlier authorisations were issued for 36 months EO Period but in between the policy is changed and license is issued for 18 months EO Period. During this period they were completing the export obligation of earlier authorizations and when they started exporting against the subject advance authorization they came to know that the exports Obligation is 18 months and not for 36 months and they noticed that only 9% of export obligation is fulfilled within the initial EO Period as they were exporting under the advance authorization they issued earlier for a higher quantity with the same state of mind ,their complete chain of exports was disturbed as they could not export under the above authorization.

2. They immediately applied for 1st extension of EO Period for balance export but have received a deficiency latter from RA, Mumbai in which they have asked to pay the composite fees of 0.5% of FOB value of the balance E.O. which comes to Rs.2309700/- which is a very huge amount of money and is not viable to them. Their item is copper which is highly expensive than other items and they do not make such

big profits to pay the composite fee amount of 0.5% of the balance EO. Hence they could not manage the same and missed the opportunity in first extension which got expired but have made the exports under the subject advance authorization even out of initial EO Period.

3. They required EO Period extension as they have obtained a huge quantity authorization expecting 36 months export period as granted in earlier authorization but due to change in policy, Authorisation received with 18 months export period. This is noticed very late as they were completing export of other authorisations. Eighteen months period is very short period to fulfilling the huge applied quantity in the above authorization.

4. They have then fulfilled 100% export obligation in 33rd months from the date of issue of authorization and now they want to regularize the case .They have stated that due to heavy composition fees they not obtained extension from RA, Mumbai. They are then continuously following up for the condone of composition fees and issue extension without any fees.

5. They also request to accept seven certificate of amendment obtained from customs for change of license number and file number as at the time of exports they have mentioned wrong file number on their shipping bills. There are total 7 certificates no.1411dated 10.12.2016 of 66 shipping bills, 1408 dated 10.12.2016 of 66 shipping bills, 1497 dated 13.12.2016 of 32 shipping bills, 1512 dated 14.12.2016 of 19 shipping bills,1498 dated 13.12.2016 of 32shipping bills,1159 dated 07.09.2017 of 13 shipping bills and 1160 dated 07.09.2017 of 5 shipping bills which issued by customs to read the advance authorization no.0310788959 dated 10.09.2014 and File No. 03/84/040/146/AM15 in the shipping bills as mentioned in above certificates.

Decision: The Committee went through the statements made by the firm and noted that, the relaxation in composition fee for a particular firm is not possible by the PRC and the firm has not been able to show any grounds of genuine hardships and therefore decided not to accept the request of the firm.

(Action: Applicant)

Case No.14: M/s GIC Insuflex Conductors Private Limited, Thane
F. No. 01/60/162/168/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:EOP extension without the composition fees for regularization purpose against Advance Authorization No.03107738979 dated 25.06.2013 and to accept three certificates dated 30.07.2015, 10.12.2016 (two) of amendment obtained from customs for change of license number and file number.

1. The firm has stated that when they applied for the advance authorization they applied for a higher quantity as they were expecting the export obligation period of the advance authorization to be for 36months as their earlier authorisations were issued for 36 months EO Period but in between the policy is changed and license is issued for 18 months EO Period. During this period they were completing the export obligation of earlier authorizations and when they started exporting against the subject advance authorization they came to know that the exports Obligation is 18 months and not for 36 months and they noticed that only 30% ofexport obligation is fulfilled within the initial EO Period.

2. They immediately applied for 1st extension of EO Period for balance export but have received a deficiency latter from RA, Mumbai in which they have asked to pay the composite fees of 0.5% of FOB value of the balance E.O. which comes to Rs.5725788/- which is a very huge amount of money and is not viable to them. Their item is copper which is highly expensive than other items and they do not make such big profits to pay the composite fee amount of 0.5% of the balance EO. Hence they could not manage the same and missed the opportunity in first extension which got expired but have made the exports under the subject advance authorization even out of initial EO Period.

3. They required EO Period extension as they have obtained a huge quantity authorization expecting 36 months export period as granted in earlier authorization but due to change in policy, Authorisation received with 18 months export period. This is noticed very late as they were completing export of other Authorisations. Eighteen months period is very short period to fulfilling the huge applied quantity in the above authorization.

4. They have then fulfilled 100% export obligation in 33rd months from the date of issue of authorization and now they want to regularize the case .They have stated that due to heavy composition fees they not obtained extension from RA, Mumbai. They are then continuously following up for the condone of composition fees and issue extension without any fees.

5. They also request to accept three certificate dated 30.07.2015, 10.12.2016(two) of amendment obtained from customs for change of license number and file number as at the time of exports they have mentioned wrong file number on their shipping

bills. There are total 3 certificate for no. of 11, 272 and 3 shipping bills which issued by customs to read the advance authorization no.0310738979 dated 25.06.2013 and File no.03/84/040/57/AM14 in the shipping bills as mentioned in above certificates.

Decision: The Committee went through the statements made by the firm and decided to allow EOP extension upto 33 months for regularization purpose subject to payment of composition fee @1.0% of the unfulfilled EOP for each month of EOP extension. The Committee however noted that, the relaxation in composition fee for a particular firm is not possible by the PRC and the firm has not been able to show any grounds of genuine hardships and therefore decided not to accept the request of the firm.

(Action: Applicant)

Case No.15: M/s. Addi Alloys (P) Ltd., Ludhiana
F. No. 01/60/162/160/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Extension of E O against Advance Authorization No. 3010093254 dated 10.04.2013.

1. They had obtained above Advance Authorization and fulfilled only 9.5% quantity wise export obligation within the E.O.Period.

2. Due to the global and domestic downfall of Iron and steel industry their order got cancelled and they were not able to procure new orders because of the downfall of industry. There was sharp decline in prices as well as demand for the commodity.

3. Due to the downfall in prices and demand of Iron and steel ingots they faced cash crunch for a long period of time. Since electricity expenses are one the major cost of manufacturing ingots so on 07.04.2014, they surrendered their electricity connection to curtail fixed electricity expenses for a short period of time.

4. After four months of surrendering their electricity connection,they again got their electricity connection re-installed and started production and doing business in domestic market since then, from last six months iron and steel industry has been doing good domestically as well as globally,demand and prices have gone up for steel sector and they have been also getting queries for export of concerned product that is High speed steel Ingots. Raw materials are in stock. They have successfully procured order for 100 MT and have to execute export order under advance authorization.

Decision: The Committee went through the statements made by the firm and noted that, the firm has made exports of only 9.5% and the grounds cited by them does not indicate any grounds of genuine hardship and therefore decided not to accept the request of the firm.

(Action: Applicant)

Case No.16: M/s. JPM Exports Pvt. Ltd., Kolkata
F. No. 01/60/162/175/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Amendment of Export Obligation and EOP date extension in respect of Advance Authorization no. 0210206423 dated 07.01.2016.

1. The above Advance Authorization was taken for a customer in Europe. However due to bad financial condition of that customer they reduced the order quantities. With great difficulty they have been able to find a customer for similar fabric but this has taken more than one year and by this time the first extension of the license had expired.

2. Now their request to further extend it for a period of 12th month from the date of approval, so that they are able to fulfill their export obligation. Also as the item required by the new client is different, also amend the item and quantity in the license.

3. They had applied to Kolkata DGFT but they have advised them to contact DGFT Delhi as they have not been able to fulfill 50% of the export obligation by quantities. However, export obligation for the value has been completed to the import of 90 %.

Decision: The Committee went through the statements made by the firm and noted that the firm is stated to have fulfilled EO to an extent of 90% in value terms. The Committee decided to grant relaxation in the condition for fulfillment of 50 % EO in quantity terms as prescribed in Para 4.42(f) of HBP 2015-20 subject to the condition that the firm has fulfilled the EO to an extent of 50% on average basis for all export items on quantity terms on pro rata import basis. The Committee also decided that the firm may approach the Regional Authority for any amendments, who shall examine the same as per existing provisions of FTP/HBP.

(Action: Applicant)

Case No.17: Reference from ShriAsheesh Jain
F. No. 01/89/180/26/AM-11/PC-2(A)/ [E-2263]
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Request to allow resale of Rolls Royce Car

1. ShriAsheesh Jain vide e-mail dated 12.05.2018 (pg. 71-85/Cor.) had stated that he had imported an Antique / Vintage Rolls Royce 20/25 Owner Driven Sports Salon 1933 Car from USA in May, 2014 and also registered it in Rajasthan. While importing the said vehicle, Shri Jain had executed a bond stating that the vehicle is for his own actual use and not intended for sale. Shri Jain has paid the full duty of 220%. He wanted to sell that car and for that purpose he wanted to know the meaning of actual user and also the possibility of being able to sell the car.

2. In this regard, it is stated that import policy for import of 'vintage' cars, i.e. cars manufactured prior to 1st January, 1950, is 'Free' for actual users. However, such cars that would be plying on public roads will continue to be subject to Central Motor Vehicles Act, 1988 and Rules, 1989.

3. It was observed that the import is subject to provision 2.49(b) (ii) of Handbook of Procedure, 2015-2020. Accordingly, he would need relaxation of provision of Para 2.58 of Foreign Trade Policy, 2015-2020.

4. In view of above, ShriAsheesh was requested vide e-mail dated 13.06.2018 to submit the prescribed fee of Rs. 2,000 and then again applied for relaxation in PRC with all the relevant documents.

Decision: The Committee went through the statements made by the firm and noted that the actual user conditions imposed on imported vintage cars cannot be waived and therefore decided not to accept the request of the firm.

(Action: Applicant)

PH Case No.18: M/s. Chiripal Poly Films Limited, Ahmedabad

F. No. 01/60/162/201/AM19/PRC

PRC Meeting No. 09/AM19 dated 31.07.2018

Subject: Clubbing of three Advance Authorization no. (1). 0810136750 dated 18.12.2015, (2). 0810137509 dated 28.03.2016 and (3) 0810137884 dated 10.05.2016.

1. The applicant had sought personal hearing, which was afforded on 31.07.2018. ShriPurvanTalati, Director General Manager appeared before the committee on behalf of the firm and made the following submissions:

2. The said clubbing cum redemption application they made on the basis of policy lying at that time after completion of Import / Export against all the Advance Authorization mentioned above.

3. They have received a letter dated 14.05.2018 from RA, Ahmadabad stating that your application is deficient as per Para 4.38 (viii) of clubbing shall be remitted only when there is a shortfall in fulfillment of EO occurred in the first authorization and excess export made in subsequent authorization.

Decision: The Committee went through the submission/statements made by the firm during the personal hearing and in writing and noted that the condition of shortfall in fulfillment of export obligation occurred in first authorization and excess exports are made in subsequent Authorizations, may not be insisted when validity period (for import) of Authorizations runs concurrently and imports made in subsequent authorization falls within validity period (for import) of first. Therefore the Committee decided to accept the request of the firm for clubbing with the following conditions:

i. The firm shall pay the fee of Rs.5000/- per each Advance Authorisation.
ii. Clubbing shall be allowed only for redemption / regularisation of such Authorisations and no further import or export shall be allowed.
iii. In case, exports are made outside EO period of any Authorisation, EO extension may be allowed before clubbing of such authorisation, as per Para 4.42 of Handbook of procedures on payment of composition fee.
iv. Only such Advance Authorisations shall be clubbed where exports under all Authorisations have been made within the initial/ extended EO period of the earliest issued Authorisation.
v. Accounting of exports made outside expiry of initial or extended EO period of earliest issued authorisation shall not be taken into consideration for EO fulfilment after clubbing of such Authorisations.
vi. Inputs which are common in all Authorisations shall only be clubbed and duty free inputs shall be accounted for as per SION/Ad-Hoc Norms fixed by NC.
vii. Minimum value addition as prescribed in FTP and Procedures for the export product will be required to be maintained on clubbing. Upon clubbing, if shortfall in value or quantity is noticed, the same shall be regularized under the provisions of Para 4.49 of HBP 2015-20.
viii. RA shall ensure the imports in the first authorisation are made within the initial validity period/extendable validity period of the first authorisation.
ix. After clubbing, Authorisations shall for all purposes, be deemed to be one Authorisation. The value addition would be calculated on the basis of total CIF and total FOB arrived at after clubbing the Authorisations.
x. No clubbing shall be permitted in respect of Authorisations where misrepresentation / fraud have come to the notice of RA.

(Action: Applicant)

PH Case No.19: M/s. Chiripal Poly Films Limited, Ahmedabad

F. No. 01/60/162/202/AM19/PRC

PRC Meeting No. 09/AM19 dated 31.07.2018

Subject: Clubbing of Six Advance Authorization nos. (1) 0810138258 dated 08.07.2016, (2) 0810138817 dated 06.10.2016, (3) 0810139870 dated 10.03.2017, (4) 0810139561 dated 17.01.2017, (5) 0810139578 dated 23.01.2017 and (6) 0810139871 dated 10.03.2017.

i. The applicant had sought personal hearing, which was afforded on 31.07.2018. ShriPurvanTalati, Director General Manager appeared before the committee on behalf of the firm and made the following submissions:

ii. The said clubbing cum redemption application they made on the basis of policy lying at that time after completion of Import / Export against all the Advance Authorization mentioned above.

iii. They have received a letter dated 04.01.2018 from RA, Ahmadabad stating that your application is deficient as per Para 4.38 (viii) of clubbing shall be remitted only when there is a shortfall in fulfillment of EO occurred in the first authorization and excess export made in subsequent authorization.

<u>Decision</u>: The Committee went through the submission/statements made by the firm during the personal hearing and in writing and noted that the condition of shortfall in fulfillment of export obligation occurred in first authorization and excess exports are made in subsequent Authorizations, may not be insisted when validity period (for import) of Authorizations runs concurrently and imports made in subsequent authorization falls within validity period (for import) of first. Therefore the Committee decided to accept the request of the firm for clubbing with the following conditions:

i. The firm shall pay the fee of Rs.5000/- per each Advance Authorisation.

ii. Clubbing shall be allowed only for redemption / regularisation of such Authorisations and no further import or export shall be allowed.

iii. In case, exports are made outside EO period of any Authorisation, EO extension may be allowed before clubbing of such authorisation, as per Para 4.42 of Handbook of procedures on payment of composition fee.

iv. Only such Advance Authorisations shall be clubbed where exports under all Authorisations have been made within the initial/ extended EO period of the earliest issued Authorisation.

v. Accounting of exports made outside expiry of initial or extended EO period of earliest issued authorisation shall not be taken into consideration for EO fulfilment after clubbing of such Authorisations.

vi. Inputs which are common in all Authorisations shall only be clubbed and duty free inputs shall be accounted for as per SION/Ad-Hoc Norms fixed by NC.

vii. Minimum value addition as prescribed in FTP and Procedures for the export product will be required to be maintained on clubbing. Upon clubbing, if shortfall in value or quantity is noticed, the same shall be regularized under the provisions of Para 4.49 of HBP 2015-20.

viii. RA shall ensure the imports in the first authorisation are made within the initial validity period/extendable validity period of the first authorisation.

ix. After clubbing, Authorisations shall for all purposes, be deemed to be one Authorisation. The value addition would be calculated on the basis of total CIF and total FOB arrived at after clubbing the Authorisations.

x. No clubbing shall be permitted in respect of Authorisations where misrepresentation / fraud have come to the notice of RA.

(Action: Applicant)

PH Case No. 20: M/s. Chiripal Poly Films Limited, Ahmedabad
F. No. 01/60/162/203/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Clubbing of two Advance Authorization no. 0810136919 dated 01.01.2016 and 0810137510 dated 28.03.2016.

i. The applicant had sought personal hearing which was afforded on 31.07.2018. ShriPurvanTalati, Director General Manager appeared before the committee on behalf of the firm and made the following submissions:

ii. The said clubbing cum redemption application they made on the basis of policy lying at that time after completion of Import / Export against all the Advance Authorization mentioned above.

iii. They have received a letter from RA, Ahmadabad stating that your application is deficient as per Para 4.38 (viii) of clubbing shall be remitted only when there is a shortfall in fulfillment of EO occurred in the first authorization and excess export made in subsequent authorization.

<u>**Decision**</u>: The Committee went through the submission/statements made by the firm during the personal hearing and in writing and noted that the condition of shortfall in fulfillment of

export obligation occurred in first authorization and excess exports are made in subsequent Authorizations, may not be insisted when validity period (for import) of Authorizations runs concurrently and imports made in subsequent authorization falls within validity period (for import) of first. Therefore the Committee decided to accept the request of the firm for clubbing with the following conditions:

i. The firm shall pay the fee of Rs.5000/- per each Advance Authorisation.
ii. Clubbing shall be allowed only for redemption / regularisation of such Authorisations and no further import or export shall be allowed.
iii. In case, exports are made outside EO period of any Authorisation, EO extension may be allowed before clubbing of such authorisation, as per Para 4.42 of Handbook of procedures on payment of composition fee.
iv. Only such Advance Authorisations shall be clubbed where exports under all Authorisations have been made within the initial/ extended EO period of the earliest issued Authorisation.
v. Accounting of exports made outside expiry of initial or extended EO period of earliest issued authorisation shall not be taken into consideration for EO fulfilment after clubbing of such Authorisations.
vi. Inputs which are common in all Authorisations shall only be clubbed and duty free inputs shall be accounted for as per SION/Ad-Hoc Norms fixed by NC.
vii. Minimum value addition as prescribed in FTP and Procedures for the export product will be required to be maintained on clubbing. Upon clubbing, if shortfall in value or quantity is noticed, the same shall be regularized under the provisions of Para 4.49 of HBP 2015-20.
viii. RA shall ensure the imports in the first authorisation are made within the initial validity period/extendable validity period of the first authorisation.
ix. After clubbing, Authorisations shall for all purposes, be deemed to be one Authorisation. The value addition would be calculated on the basis of total CIF and total FOB arrived at after clubbing the Authorisations.
x. No clubbing shall be permitted in respect of Authorisations where misrepresentation / fraud have come to the notice of RA.

(Action: Applicant)

PH Case No.21: M/s. Chiripal Poly Films Limited, Ahmedabad
F. No. 01/60/162/204/AM19/PRC
PRC Meeting No. 09/AM19 dated 31.07.2018

Subject:Clubbing of four Advance Authorization nos. (1) 0810136918 dated 01.01.2016, (2) 0810137511 dated 28.03.2016, (3) 0810138020 dated 26.05.2016 and (4). 0810138429 dated 04.08.2016.

i. The applicant had sought personal hearing, which was afforded on **31.07.2018**. ShriPurvanTalati, Director General Manager appeared before the committee on behalf of the firm and made the following submissions:

ii. The said clubbing cum redemption application they made on the basis of policy lying at that time after completion of Import / Export against all the Advance Authorization mentioned above.

iii. They have received a letter dated 19.03.2018 from RA, Ahmadabad stating that your application is deficient as per Para 4.38 (viii) of clubbing shall be remitted only when there is a shortfall in fulfillment of EO occurred in the first authorization and excess export made in subsequent authorization.

Decision: The Committee went through the submission/statements made by the firm during the personal hearing and in writing and noted that the condition of shortfall in fulfillment of export obligation occurred in first authorization and excess exports are made in subsequent Authorizations, may not be insisted when validity period (for import) of Authorizations runs concurrently and imports made in subsequent authorization falls within validity period (for import) of first. Therefore the Committee decided to accept the request of the firm for clubbing with the following conditions:

i. The firm shall pay the fee of Rs.5000/- per each Advance Authorisation.

ii. Clubbing shall be allowed only for redemption / regularisation of such Authorisations and no further import or export shall be allowed.

iii. In case, exports are made outside EO period of any Authorisation, EO extension may be allowed before clubbing of such authorisation, as per Para 4.42 of Handbook of procedures on payment of composition fee.

iv. Only such Advance Authorisations shall be clubbed where exports under all Authorisations have been made within the initial/ extended EO period of the earliest issued Authorisation.

v. Accounting of exports made outside expiry of initial or extended EO period of earliest issued authorisation shall not be taken into consideration for EO fulfilment after clubbing of such Authorisations.

vi. Inputs which are common in all Authorisations shall only be clubbed and duty free inputs shall be accounted for as per SION/Ad-Hoc Norms fixed by NC.

vii. Minimum value addition as prescribed in FTP and Procedures for the export product will be required to be maintained on clubbing. Upon clubbing, if shortfall in value or quantity is noticed, the same shall be regularized under the provisions of Para 4.49 of HBP 2015-20.

viii. RA shall ensure the imports in the first authorisation are made within the initial validity period/extendable validity period of the first authorisation.

ix. After clubbing, Authorisations shall for all purposes, be deemed to be one Authorisation. The value addition would be calculated on the basis of total CIF and total FOB arrived at after clubbing the Authorisations.

x. No clubbing shall be permitted in respect of Authorisations where misrepresentation / fraud have come to the notice of RA.

(Action: Applicant)

Case No. 22

The following cases were discussed in the meeting.The Committee noted that communications have been received for the following firms without the prescribed application in ANF 2D and prescribed application fee as per Appendix 2K (fully/partly) and therefore are to be treated as incomplete applications. Therefore, the committee decided to reject such cases in terms of Para 2.05 of the HBP 2015-20:

Sl. No.	Name of the firm	Subject of the firm	Reasons for rejection
1.	M/s Namco Industries Pvt. Ltd., Raigarh Maharashtra	EOP extension against AA No.0310746001 dated 20.08.2013	ANF2D incomplete
2.	M/s Vishal Tool and Foreging Pvt. Ltd., Jalandhar	Extension in E.O. period against AA No.3010085085 dated 09.04.2012	Proof of fee not submitted
3.	M/s Pensla Export Pvt.Ltd., Jalandhar	Condonation of time barred submission of Chapter-3 FPS application	Proof of fee not submitted
4.	M/s Aarti Drugs Ltd. Palghar Maharashtra	Revalidation of AA No.0310806829 03.08.2016	ANF2d not submitted
5.	M/s Saba International, New Delhi	Relaxation for the intent of declaration of shipping bill no.1568589 dated 3.7.2015, 1955130 dated 22.7.2015, 1955148 dated 22.7.2015	Shortage in fee
6.	M/s. Vinyroyal Plasticoates Limited, Mumbai	Clubbing of three license no. 0310367548 dt. 17.02.2006, 0310420335 dt. 21.02.2007, 0310420730 dt. 23.02.2007 (Return DD)	Proof of fee and ANF 2D not submitted
7.	M/s. Vinyroyal Plasticoates Limited, Mumbai	Issue them duplicate license for extension of EOP & to regularise their exports under PN no. 34/2015-20 dt. 24.10.2017(Return DD) Adv.Auth No.0310365282 dated 31.1.2006	Proof of fee and ANF 2D not submitted
8.	M/s Shiva Stainless	Extension in EOP against AA	Proof of fee and ANF

	Steels Pvt. Ltd., Delhi	No.0510393139 dated 11.2.2015	2D not submitted
9.	M/s. Aarti Drugs Ltd., Palghar Maharashtra	Revalidation of AA no. 0310806829 dt. 03.08.2016(by mail)	ANF2D not submitted
10.	M/s. IBM Creations, Moradabad	Documents / Provisions for which Relaxation is being sought and relevant Para of FTP / HBP for which Relaxation is being sought.	Proof of fee not submitted
11.	M/s Maharashtra Seamless Limited., Delhi	2nd Revalidation of Annual Advance Authorisation No.0510399963 dated 03.201.2016	Proof of fee not submitted
12.	M/s. Mithila Drugs Pvt. Ltd., Udaipur	Request for waiver of waiver of interest on Customs duty to be paid towards excess import against Advance authorization no. 0310533722 dt. 13.08.2009.	Proof of fee and ANF 2D not submitted
13.	M/s. Mithila Drugs Pvt. Ltd., Udaipur	Request for waiver of waiver of interest on Customs duty to be paid towards excess import against Advance authorization no.0310519646 dt.13.05.2009.	Proof of fee and ANF 2D not submitted
14.	M/s. Mithila Drugs Pvt. Ltd., Udaipur	Request for waiver of waiver of interest on Customs duty to be paid towards excess import against Advance authorization no. 0310555105 dt. 13.01.2010	Proof of fee and ANF 2D not submitted
15.	M/s. Vippy Industries Ltd., Madhya Pradesh	Relaxation of let export date for shipping bills with inadvertent mark "N"	Proof of fee and ANF 2D not submitted
16.	M/s Premier Polyfilm Limited, New Delhi	Revalidation of AA No.0510398731 dated 07.06.2016	Shortage of fee
17.	M/s Nadi Airtechnics Pvt. Ltd., Chennai	Revalidation of AA No.0410160637 dated 05.06.2015	Shortage of fee
18.	M/s. Sree Padmini Silk World, Bangalore	Regularization of quantity shortfall Annual Advance Authorization no. 0710012123 dt. 17.01.2002	Proof of fee and ANF 2D not submitted
19.	M/s. Maharashtra Seamless Ltd.	Second Revalidation of AA no. 0510399963 dt. 03.10.2016. (By Mail)	Proof of fee and ANF 2D not submitted
20.	M/s. Nadi airtechnics Pvt. Ltd., Chennai	Application for relaxation of procedural condition in terms of Para 2.58 of the FTP	Proof of fee and ANF 2D not submitted
21.	M/s. Tata Consulting Engineers Ltd., Mumbai	Revalidation of SFIS Scrips in terms of Para 2.5 of FTP (2009-14)	Proof of fee and ANF 2D not submitted
22.	M/s. Trafigura India	Request for waiver of Minimum 15	Proof of fee and ANF

	Private Ltd., New Delhi	% value addition for their export product viz-Nickel Metal, Nickel Sulphate, Cobalt Sulphate, Cobalt Metal Etc. under AA.	2D not submitted
23.	M/s. Kwality Overseas Pvt. Ltd., Ludhiana	Extension in EOP (ANF 2D) not given	ANF 2D not submitted
24.	M/s. Malhotra Cables Private Ltd,. New Delhi	Request for Second Revalidation of AA no. 0510399183 dt. 22.07.2016.	Proof of fee and ANF 2D not submitted
25.	M/s. Victoria Foods Private Ltd., Delhi	Request for EOP extension of 0510405610 dt. 09.02.2018. (DD return)	Proof of fee and ANF 2D not submitted
26.	M/s. Ajanta offset &Packagings Ltd., Faridabad	Request for permission of clubbing Advance License (s) therein Adjudication orders have been passed by RA / Customs Authority under PN 34/15 -20 dated 24.10.2017	Proof of fee and ANF 2D not submitted
27.	M/s Lark Non Ferrous Metals Ltd., Vadodara	Revalidation of AA No.1810004322 dated 20.8.2015	Proof of fee and ANF 2D not submitted
28.	M/s Tattva Enterprises LLP, Mumbai	Issuance of MEIS Claim manually	Proof of fee and ANF 2D not submitted
29.	M/s RR Kabel Ltd., Mumbai	Issuance of IEIS License for Rs.55,65,229.59	Proof of fee and ANF 2D not submitted
30.	M/s. Maxop Engineering Co. Pvt. Ltd., Haryana	Waiver of interest for in respect of excess impost a. 0510364144 dt. 02.09.2013 b. 0510390819 dt. 28.08.2014 (ANF 2D and fee not given)	Proof of fee and ANF 2D not submitted
31.	M/s. Isinox Limited., Mumbai	Request for Extension in EOP and / or amendment in description of export product with SION 1. 0310804274 dt. 29.04.2016 2. 0310804552 dt. 09.05.2016 3. 0310804551 dt. 09.05.2016 4. 0310804547 dt. 09.05.2016 5. 0310804548 dt. 09.05.2016.	Shortage of fees
32.	M/s. Embio Ltd., Mumbai	Redemption of AA no. 0310627429 dt. 20.04.2011 vide file no. 03/94/040/00008/AM12. (ANF 2D with fee proof not given)	Proof of fee and ANF 2D not submitted
33.	M/s. Granules India, Hyderabad	Request for grant of import License for import of Acetic Anhydride as per Para 2.5 of HBP.	Proof of fee and ANF 2D not submitted

		(Import cell)	
34.	M/s. Texmaco Rail & Engg. Ltd., Kolkata	Revalidation of Authorization no. 0210196856 dt. 26.11.2013.	Proof of fee and ANF 2D not submitted
35.	M/s. Maxop engineering co. Pvt. Ltd., Haryana	Extension of EOP for Advance Authorization no. 0510320088 dt. 14.03.2012	Proof of fee and ANF 2D not submitted
36.	M/s. Prime Lenses Pvt. Ltd.,Goa	Advance License no. 1710001746 dt. 28.08.2007.	Proof of fee and ANF 2D not submitted
37.	M/s Maan Alluminium Ltd., Delhi	Relaxation of LED for S/B with inadvertent marking N	Proof of fee and ANF 2D not submitted
38.	M/s. Thermax Limited., Pune	Relaxation of Policy – Advance License no. 311002596 dated 24.11.2000 issued by JDGFT, Pune (Total 17 Adv.Lic)	Proof of fee and ANF 2D not submitted
39.	M/s Umedica Laboratories Pvt. Ltd., Mumbai	EOP extension of AA No.0310810487 dated 12.1.2017	Proof of fee and ANF 2D not submitted
40.	M/s. Pon Pure Chemical India Pvt. Ltd., Chennai	Grant of extension of Import License no. 0450001130 dated 30.12.2016.	Proof of fee and ANF 2D not submitted
41.	M/s. Vem Technologies Pvt. Ltd., Hyderabad	Request for grant of permission for clubbing of their three Advance Authorization redemption and regularization purpose. 0910056490 dt. 28.06.2013, 0910058249 dt. 19.11.2013, 0910061610 dt. 12.02.2015.	Proof of fee and ANF 2D not submitted
42.	M/s. Vem Technologies Pvt. Ltd., Hyderabad	Request for grant of permission for clubbing of their three Advance Authorization redemption and regularization purpose. 0910055891 dt. 01.05.2013, 0910061616 dt. 13.02.2015.	Proof of fee and ANF 2D not submitted
43.	M/s. Omega Icehill Pvt Ltd., New Delhi	Advance Authorization no. 0510364908 dt. 06.09.2013, permission to consider export done to kandla SEZ	Proof of fee and ANF 2D not submitted
44.	M/s. Tanishka International., UP	3rd Extension in EOP and issuing necessary Directions to norms committee in the office of DGFT (HQ) for wire rod and 20 % Zinc ingots against Adv. Authorization no. 0310759186 dated 26.11.2013 issuing by Add. DGFT Mumbai in terms of Para 4.4.2 of HB 2009-14 reg.	Proof of fee not submitted

45.	M/s. DEE Development Engineers Ltd., Faridabad	Request for available for re-repository of the SB for BRC attachment, MEIS Partially Claimed and Scrip Received, BRC received in full.	Proof of fee and ANF 2D not submitted
46.	M/s. Plastalloy Pvt. Ltd., Varanasi	Revalidation for AA no. 1510022115 dt. 07.10.2016.	Proof of fee and ANF 2D not submitted
47.	M/s. Jaytick Intermediates Pvt. Ltd., Vadodara	Request for Allow of extension of EOP of AA no. 0310057245 dt. 15.04.2002	Proof of fee and ANF 2D not submitted
48.	M/s. Buch-Plastics & Packaging (P) Ltd., Gujarat	Revalidation & EOP of 3410042779 dt. 20.12.2016 Mail received 25.06.2018	Proof of fee not submitted
49.	M/s. Hotel Jaclyn Pvt. Ltd., Tamil Nadu	Request for acceptance of time barred served from India scheme application	Proof of fee and ANF 2D not submitted
50.	M/s Royal Refinery Pvt Ltd., Mumbai	2nd Revalidation of Import License No.0350002851 dated 2.1.2015	Proof of fee and ANF 2D not submitted
51.	M/s. Mangalam Drugs and organics Ltd., Mumbai	Request for accepting of payment realized from normal account from SEZ Unit. 1. 0310803128 dt. 08.03.2016 2. 0310800977 dt. 14.12.2015 3. 0310808020 dt. 23.09.2016 4. 0310810458 dt. 11.01.2017	Proof of fee and ANF 2D not submitted
52.	M/s. Malsons Polymers Pvt. Ltd., Kolkata	Request for waiver of submission of Bills of Export in case of supply of goods SEZ unit by a DTA unit operating against Advance License.	Proof of fee and ANF 2D not submitted
53.	M/s. Esspal International Pvt. Ltd., Jaipur	Revalidation of DEPB no. 131004356 dt. 24.05.2013.	Proof of fee and ANF 2D not submitted
54.	M/s. Indoco Remedies Ltd., Mumbai	Waiver of EO against import of AA no. 0310809668 dt. 07.12.2016.	Proof of fee and ANF 2D not submitted
55.	M/s. Indoco Remedies Ltd., Mumbai	Part EO completed of AA no. 0310799388 dt. 13.10.2015	Proof of fee and ANF 2D not submitted
56.	M/s. Indoco Remedies Ltd., Mumbai	Waiver of EO against import of AA no. 0310806741 dt. 01.08.2016.	Proof of fee and ANF 2D not submitted
57.	M/s. Glamindia Knit Designs, Tamil Nadu	Incremental Export Incentivisation Scheme	Proof of fee and ANF 2D not submitted
58.	M/s. KKalpana Industries India Ltd., Kolkata	Application for 2nd revalidation of 0310806367 dt. 18.07.2016. (total 13 Adv.Lic)	Proof of fee and ANF 2D not submitted
59.	M/s. JSW Steel Ltd.,	Application for allowing amendment	Proof of fee and ANF

	Mumbai	of SION based of AA no. in respect of input in system based amendment.	2D not submitted
60.	M/s. Kumar Wears Pvt. Ltd., Faridabad	Review of PRC decision, request for EOP / grant of approval for acceptance of exports made after EOP for regularization of case against AA no. 0510313687 dt. 06.01.2012.	Proof of fee and ANF 2D not submitted
61.	M/s. Sandoz Pvt. Ltd., Mumbai	Request for allowing EOU to do job work for domestic supplies reg.	Proof of fee and ANF 2D not submitted
62.	M/s Umedica Laboratories Pvt. Ltd., Mumbai	Extension in E.O. period against AA No.0310810487 dated 12.01.2017	Proof of fee not submitted.
63.	M/s Buch Plastics &Packaging Pvt. Ltd., Bharuch Gujarat	Revalidation and extension of E.O. period against AA No.3410042779 dated 20.12.2016	Proof of fee not submitted
64.	M/s. Cannon Industries Ltd., Ludhiana	Debit of duty form duty credit script	Proof of fee and ANF2D not submitted
65.	M/s. Vikas Ecotech Ltd., New Delhi	Revalidation of AA no. 0510398258 dt. 21.04.2016.0510397589 dt. 12.02.2016, 0510400651 dt. 07.12.2016., 0510398007 dt. 22.03.2016. 0510400650 dt. 07.12.2016, 0510399530 dt. 23.08.2016.	ANF2D not submitted and shortage of fee
66.	M/s. Monash Apparels Pvt. Ltd., New Delhi	Extension of Time for fulfilling export obligation against advance authorization no. 0510388219 dt. 04.06.2014.	ANF2D incomplete and proof of fee not submitted
67.	M/s Vishal Tools & Forgings Pvt.Ltd., Jalandhar	Extension of EOP for Advance Authorisation No.3010085085 dated 09.04.2012	Proof of fee not submitted
68.	M/s. Kalisma Steel Pvt. Ltd., Mumbai	Request for Extension of Export period (ANF 2 D not given)	Proof of fee and ANF2D not submitted
69.	M/s. IBC Limited, Chennai	Request for consider as for non utilisation of advance authorization no 0410098612 dt. 16.09.2008.	Proof of fee and ANF2D not submitted
70.	M/s. Wires And Fabriks (S, A) Ltd., Kolkata	Revalidation of Annual Advance Authorization no. 0210206755 dt. 14.06.2016 and 0210206651 dated 28.04.2016 for six months.	Proof of fee and ANF2D not submitted
71.	M/s. Hyderabad Pigments Pvt. Ltd., Secunderabad	EOP extension and Revalidation no. 0910063699 dt27.05.2016	ANF2D not submitted and shortage of fee
72.	M/s. ThiruArooran Sugars Ltd., Chennai	EOP extension of AA no. 0410163331 dt. 17.07.	ANF2D not submitted

73.	M/s Shree Ambika Sugars Ltd., Chennai	EOP extension of Advance Authorisation No.0410163336 dated 18.07.2017	ANF2D not submitted
74.	M/s BangeraSeaworld Pvt. Ltd., Mumbai	Amendment of ITC HS Code in the shipping bills from 03069100 to 03061100 and shipping bills availability in the repository.	ANF2D not submitted and shortage of fee
75.	M/s ShriMungsajiMaharajSahakari SootGirni Ltd., Nagpur	Refund of TED	ANF2D not submitted and shortage of fee
76.	M/s BalPharmaLimited., Bengaluru	Re-apply for MEIS application	Proof of fee and ANF2D not submitted
77.	M/s K.K. Nag Pvt. Ltd., Bangalore	Condonation of non-filing of bill of exports for the supply made under AA No.0710106618 and 0710106613 dated 03.09.2014	Proof of fee and ANF2D not submitted
78.	M/s. Archidply Industries Ltd., Uttarakhand	Application for revalidation of Lic. No. 0510400827 dated 16.12.2016.	ANF2D not submitted and shortage of fee
79.	M/s. KusumaPharma, Mumbai	Revalidation of Advance Authorization no. 0310806263 dated 14.07.2016	Proof of fee and ANF2D not submitted
80.	M/s. KusumaPharma, Mumbai	Revalidation of Advance Authorization no. 0310807243 dated 22.08.2016.	Proof of fee and ANF2D not submitted
81.	M/s. Swati Menthol & Allied Chemicals Ltd., Bareily	Seeking Relaxation in Policy and procedure in the Matter of seeing EOP Extension in AA no. 2910025192 dated 23.01.2015.	Proof of fee not submitted
82.	M/s. Chiripal Poly Films Limited, Ahmedabad	Request to grant clubbing of two AA no. 0810139450 dt. 03.01.2017 & 0810139562 dt. 17.01.2017.	Proof of fee and ANF2D not submitted
83.	M/s. Chiripal Poly Films Limited, Ahmedabad	Request to grant clubbing of three AA no. 0810139872 dt. 10.03.2017, 0810140403 dt. 31.05.2017 and 0810140456 dt. 08.06.2017	ANF2D and fee not submitted
84.	M/s. Chiripal Poly Films Limited, Ahmedabad	Request to grant clubbing of three Adv. Advance no. 0810138021 dt. 26.05.2016, 0810138459 dt. 09.08.2016 & 0810138938 dt. 24.10.2016.	ANF2D and fee not submitted