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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 25.06.2019 under the Chairmanship of Shri Alok Vardhan Chaturvedi, Director General of Foreign Trade

Meeting No.09/AM20 held on 25.06.2019

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. 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. Great Banyan Art Company Pvt. Ltd., New Delhi	1
2.	M/s. M. R. Agro Industries, Gujarat	2
3.	M/s. Om Handicrafts, Moradabad	3
4.	M/s. Vikash Arora, Punjab	4
5.	M/s. ABS Exports, Maharashtra	5
6.	M/s. Chirag Impex, Ahmedabad	6
7.	M/s. Rushil Décor Limited, Gujarat	7
8.	M/s. Pahal Foods Pvt. Ltd., Hyderabad	8
9.	M/s. Ankit Biscuits Pvt. Ltd., Kattedan, Hyderabad	9
10.	M/s. Kamala International Exim Private Limited, Hyderabad	10
11.	M/s. Singhania Foods International, Hyderabad	11
12.	M/s. MI Industries (India) Pvt. Ltd., New Delhi	12
13.	M/s. Ampacet Speciality Product Pvt. Ltd., Pune	13
14.	M/s. Sreepriya Exports Pvt. Ltd., Kolkata	14
15.	M/s. Shreeyam Power and Steel Industries Limited, Mumbai	15
16.	M/s. Krishna Consultants , Nagpur (Maharashtra)	16
17.	M/s. Mumbai International Airport Limited, Mumbai	17
18.	M/s. Sandoz Private limited, Mumbai	18
19.	M/s. Vedanta Limited, New Delhi	19
20.	M/s. Vacre Engineering Pvt. Ltd., Vadodara	20
21.	M/s. Radhika International, Moradabad	21
22.	M/s. J. Duncan healthcare Pvt. Ltd., Mumbai	22
23.	M/s. Ryder's Equestrian Products (P) Ltd., Kanpur	23
24.	M/s. Jodas Expoim Pvt. Ltd., Telangana	24

25.	M/s. Prasol Chemicals Private Limited, Mumbai	25
26.	M/s. JSW Steel Limited, Mumbai	26
27.	M/s. Fortune Associates, Hyderabad	27
28.	M/s. Quadragen Vethealth Pvt. Ltd., Bengaluru	28
29.	M/s. Prakash Chemicals International Pvt. Ltd., Vadodara	29
30.	M/s. Etco Denim Pvt. Ltd., Maharashtra	30
31.	M/s. Fitex Industries Limited, Ludhiana	31
32.	M/s. Kern-Liebers (India) Pvt. Ltd., Karnataka	32
33.	M/s. Larsen & Toubro Ltd., Mumbai	33
34.	M/s. Essar Power Gujarat limited (EPGL)	34

PH Case No.01 M/s. Great Banyan Art Company Pvt. Ltd., New Delhi
F. No. 01/60/162/543/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Acceptance of one manually amended Shipping Bill No. 2962957 dated 19.02.2018 for MEIS benefit.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri Sanjay Gopal, C.F.O., Shri Vikas Chopra and Shri Nitesh Sharma, Authorized Representatives appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they are unable to claim MEIS benefit against above one shipping bill in which their CHA has inadvertently mentioned declaration of intent as "NO" at the time of filing the shipping bill with customs. They have exported painting under HS code No.97011090 which is eligible for MEIS Benefits as per Appendix 3B of the MEIS Schedule. While submitting to Custom, their CHA inadvertently mentioned Declaration of intent as "NO" instead of "YES". They approached to the customs for amendment of said shipping bill and on scrutiny of documentary evidence available at the time of export of goods and correctness of the amendment sought, customs allowed amendment in the above shipping bill. However, could not be carried out in the EDI system after completion of Export, custom had issued a post export certificate of amendment vide file No. VII/12/ACE/CRU/AMD/1524/18 dated 26.09.2018 in lieu of such amendment in the EDI system.

__Decision:__ The Committee heard the submission made by the firm and comments received from NIC and after discussions it decided to reject the request of the firm since no electronic transmission is possible in such manually amended cases.

(Action: Applicant)

PH Case No.02 M/s. M. R. Agro Industries, Gujarat
F. No. 01/60/162/165/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: To allow the higher entitlement of MEIS Scheme by way amending the ITC (HS) No. 12074090 to 9093219 in shipping bills.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri Amit Ladda, Advocate appeared before the committee on behalf of the firm and made the following submissions:

They have stated that while filing an application dated 27.07.2017 for carry out amendment in license, the RA, vide letter dated 12.09.2017 directed to produce a copy of the approved letter for amendment of ITC (HS) code from competent authority of customs. The Assistant Commissioner of Customs, Pipavav vide letter dated 29.12.2017 had issued certificate of Amendment of shipping bill to them and certified that the Customs Department has no objection for amendment of shipping bill. Accordingly, they had submitted the copy of certificate of amendment to RA and requested to re-issue the MEIS with revised value. But their application was rejected by RA vide order dated 12.02.2018 and disallowed the higher entitlement of MEIS benefit on the premise that the serial number of the product, ITC code and description of product in the EDI Data did not confirm with the rate specified.

Decision: The Committee having discussed the case at length observed that reflection of such manual amendments by the customs authorities (after goods have already been exported) in the automated system is not possible. Further, these amendments do not get transmitted electronically. Accordingly, it found no merit in it and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No.03 M/s. Om Handicrafts, Moradabad
F. No. 01/60/162/763/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: To allow MEIS benefit against time barred Shipping Bill No. 4124579 dated 16.11.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri Mayur Dubey, Proprietor appeared before the committee on behalf of the firm and made the following submissions:

They have stated that having registered IEC No.2914002513 they are unable to claim revaluation of the Focus License under MEIS Scheme of the Shipping Bill No.4124579 dated 16.11.2015 because of some family problem whereby their proprietor went to the judicial custody for a period of 9 months. So the claim became time barred.

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)

PH Case No.04 M/s. Vikash Arora, Punjab

F. No. 01/60/162/769/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: To allow FPS/VKGUY and MEIS benefit against shipping bills pertain to 2013-14, 2014-15 and 2015-16 for which payments have been realized on time but the e-BRC have been uploaded by the bank in 2017, 2018 and still uploading.

They have stated that the Shipping Bills pertain to 2013-14, 2014-15 and 2015-16 for which payments have been realized on time but the e-BRC have been uploaded by the bank in 2017, 2018 and still uploading. Hence, requested to allow e-BRC uploaded from 2017 till date, so that they can file their claim.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019, Shri Sanjeev Sharma, Authorized Representative appeared before the committee on behalf of the firm. The Committee felt that the representative of the firm has not been able to explain the case in detail before the PRC. Therefore, it decided to call the **Proprietor** of the firm for **Personal Hearing.**

(Action: Applicant/PRC)

PH Case No.05 M/s. ABS Exports, Maharashtra
F. No. 01/60/162/786/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Acceptance of E-BRC for FPS / VKGUY and MEIS benefit which was uploaded delay by their bankers.

They have stated that the Shipping Bills pertain to 2013-14, 2014-15 and 2015-16 for which payments have been realized on time but the e-BRC have been uploaded by the bank in 2017, 2018 and still uploading. Hence, requested to allow e-BRC uploaded from 2017 till date, so that they can file their claim.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019, Shri Sanjeev Sharma, Authorized Representative appeared before the committee on behalf of the firm. The Committee felt that the representative of the firm has not been able to explain the case in detail before the PRC. Therefore, it decided to call the **Proprietor** of the firm for **Personal Hearing.**

(Action: Applicant/PRC)

PH Case No.06 M/s. Chirag Impex, Ahmedabad
F. No. 01/60/162/768/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: To allow FPS/VKGUY and MEIS benefit against shipping bills pertain to 2013-14, 2014-15 and 2015-16 for which payments have been realized

on time but the e-BRC have been uploaded by the bank in 2017, 2018 and still uploading.

They have stated that the Shipping Bills pertain to 2013-14, 2014-15 and 2015-16 for which payments have been realized on time but the e-BRC have been uploaded by the bank in 2017, 2018 and still uploading. Hence, requested to allow e-BRC uploaded from 2017 till date, so that they can file their claim.

Decision The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019, Shri Sanjeev Sharma, Authorized Representative appeared before the committee on behalf of the firm. The Committee felt that the representative of the firm has not been able to explain the case in detail before the PRC. Therefore, it decided to call the **Proprietor** of the firm for **Personal Hearing.**

(Action: Applicant/PRC)

PH Case No.07 M/s. Rushil Décor Limited, Gujarat
F. No. 01/60/162/784/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Clubbing of three Advance Authorization Nos.0810119526 dated 18.03.2013, 0810134777 dated 12.03.2015 and 0810135483 dated 17.06.2015.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.08 M/s. Pahal Foods Pvt. Ltd., Hyderabad
F. No. 01/60/162/635/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Revalidation, EODC and Transferability of 5 DFIA No.(i) 0910058202 dated 13.11.2013, (ii) 0910060195 dated 23.05.2014, (iii) 0910061032 dated 25.09.2014, (iv) 0910061033 dated 25.09.2014 and (v) 0910061671 dated 05.03.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri G.U.S.R. Subbarao, Authorized Representative appeared before the committee on behalf of the firm and made the following submissions:

They have stated that their application for Revalidation, EODC and Transferability of above 5 DFIAs have been rejected by RA, Hyderabad since the inputs actually used in the product exported have not been specifically indicated in the shipping bills through which exports were made after 01.08.2013. All these 5 DFIAs were issued after issuance of Notification No. 31 dated 01.08.2013 only with inputs in Generic item Description as per the SION. In compliance to the Notification No.31 dated 01.08.2013, they have production declarations containing the specific inputs utilized in the export Product and requested the Customs authorities to incorporate the same in the shipping bills. But the Customs authorities have denied entering the specific input details in the shipping bills duty stating that there is no software available for the Customs officers to mention the name of the specific inputs. Accordingly, the shipping bills were filed without mentioning the specific inputs.

Decision: The Committee heard the submission made by the firm and observed that these are old DFIAs and these have been rightly rejected by RA earlier. Committee found no case of any genuine hardship in their case and accordingly decided to reject it.

(Action: Applicant)

PH Case No.09 M/s. Ankit Biscuits Pvt. Ltd., Kattedan, Hyderabad
F. No. 01/60/162/625/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Revalidation, EODC and Transferability of DFIA No. 0910058150 dated 05.11.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019, Shri G.U.S.R. Subbarao, Authorized Representative appeared before the committee on behalf of the firm and made the following submissions:

They have stated that their request for Revalidation, EODC and Transferability application have been rejected by RA, Hyderabad since the inputs actually used in the product exported have not been specifically indicated in the shipping bills through which exports were made after 01.08.2013. This DFIA was issued after issuance of Notification No. 31 dated 01.08.2013 only with inputs in Generic item Description as per the SION. In compliance to the Notification No.31 dated 01.08.2013, they have production declarations containing the specific inputs utilized in the export Product and requested the Customs authorities to incorporate the same in the shipping bills. But the Customs authorities have denied entering the specific input details in the shipping bills duty stating that there is no software available for the Customs officers to mention the name of the specific inputs. Accordingly, the shipping bills were filed without mentioning the specific inputs.

Decision: The Committee heard the submission made by the firm and observed that these are old DFIAs and these have been rightly rejected by RA earlier. Committee found no case of any genuine hardship in their case and accordingly decided to reject it.
(Action: Applicant)

PH Case No.10 M/s. Kamala International Exim Private Limited, Hyderabad
F. No. 01/60/162/631/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Revalidation, EODC and Transferability of DFIA No. 0910060663 dated 15.07.2014.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019, Shri G.U.S.R. Subbarao, Authorized Representative appeared before the committee on behalf of the firm and made the following submissions:

They have stated that their request for Revalidation, EODC and Transferability application have been rejected by RA, Hyderabad since the inputs actually used in the product exported have not been specifically indicated in the shipping bills through which exports were made after 01.08.2013. This DFIA was issued after issuance of Notification No. 31 dated 01.08.2013 only with inputs in Generic item Description as per the SION. In compliance to the Notification No.31 dated 01.08.2013, they have production declarations containing the specific inputs utilized in the export Product and requested the Customs authorities to incorporate the same in the shipping bills. But the Customs authorities have denied entering the specific input details in the shipping bills duty stating that there is no software available for the Customs officers to mention the name of the specific inputs. Accordingly, the shipping bills were filed without mentioning the specific inputs.

Decision: The Committee heard the submission made by the firm and observed that these are old DFIAs and these have been rightly rejected by RA earlier. Committee found no case of any genuine hardship in their case and accordingly decided to reject it.

(Action: Applicant)

PH Case No.11 M/s. Singhania Foods International, Hyderabad
F. No. 01/60/162/626/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Revalidation, EODC and Transferability of 2 DFIA No.0910057626 dated 19.09.2013 and 0910061510 dated 08.01.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019, Shri G.U.S.R. Subbarao, Authorized Representative appeared before the committee on behalf of the firm and made the following submissions:

They have stated that their request for Revalidation, EODC and Transferability application have been rejected by RA, Hyderabad since the inputs actually used in the product exported have not been specifically indicated in the shipping bills through which exports were made after 01.08.2013. The above 2 DFIAs are issued after issuance of Notification No. 31 dated 01.08.2013 only with inputs in Generic item Description as per the SION. In compliance to the Notification No.31 dated 01.08.2013, they have production declarations containing the specific inputs utilized in the export Product and requested the Customs authorities to incorporate the same in the shipping bills. But the Customs authorities have denied entering the specific input details in the shipping bills duty stating that there is no software available for the Customs officers to mention the name of the specific inputs. Accordingly, the shipping bills were filed without mentioning the specific inputs.

Decision: The Committee heard the submission made by the firm and observed that these are old DFIAs and these have been rightly rejected by RA earlier. Committee found no case of any genuine hardship in their case and accordingly decided to reject it.

(Action: Applicant)

PH Case No.12 M/s. MI Industries (India) Pvt. Ltd., New Delhi
F. No. 01/60/162/908/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: To allow TED claim on the basis of manual BRC instead of e-BRC against F. No. 05/40/81/150/AM16.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri Aadit Modi, Director appeared before the committee on behalf of the firm and made the following submissions:

They have stated that the Bank realization certificate issued by Bank against import of domestic goods is in manual format. However, CLA, Delhi has rejected the manual BRC and asking for e-BRC. Hence, requested to condone the procedural lapse and allow them the manual BRC for TED refund.

Decision: The Committee went through the statement made by the applicant and concluded that genuine hardship is there in this case as applicant is not able to get eBRC from the bank. Therefore it decided to accede to the request for allowing the refund of TED claim against File Number 05/40/81/150/AM16 on the basis of Manual BRC instead of e-BRC, subject to confirmation of the realization of the amount involved in the transaction. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No.13 M/s. Ampacet Specialty Product Pvt. Ltd., Pune
F. No. 01/60/162/279/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Consideration of application of grant of deemed exported Export Drawback against invalidation of advance authorization.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.14 M/s. Sreepriya Exports Pvt. Ltd., Kolkata
F. No. 01/60/162/170/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: To allow Duty Credit Script under IEIS as per PN no 13 dated 17.05.2013 against two file no. 02/21/092/80002/AM18 & 02/21/092/80003/AM18.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri Jay Prakash Thakur, Export Executive appeared before the committee on behalf of the firm and made the following submissions:

They have stated that submission of application was only possible after receiving CA Certificate who demanded the entire Original Documents to certify export turn over in consequent years 2012-13 & 2013-14. As already represented, their original document were displaced because of shifting of their office and unfortunate disappearance of Senior Executive, who was in control of these documents and seized of the entire matter. He is still to be traced. They filed the application on the very day they received the certificate from their CA without any further delay.

Decision: The Committee having examined the statement made by the firm found no merit in their case and decided to reject it.

(Action: Applicant)

PH Case No.15 M/s. Shreeyam Power and Steel Industries Limited, Mumbai
F. No. 01/60/162/163/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Regularization and closure of Advance Authorization No. 3710000826 dated 08.07.2008.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri Manoj Khetan, Director – Finance & CFO appeared before the committee on behalf of the firm and made the following submissions:

They have submitted that original Shipping bill No.1157404 dated 08.10.2009 had been exported under 2 Advance Authorizations. The original shipping bill was submitted to RA, Bhopal for Redemption purpose of the other Advance Authorization No.1110017064 dated 10.04.2008 (F.No.11/21/040/00187/AM09). The total Quantity of export made against this Shipping Bill is 376.090 MT. Out of which 325.830 MT was exported under AA No.3710000826 dated 08.07.2008 and the balance of 50.260 MT was exported under AA No.1110017064 dated 10.04.2008.

The Advance Authorization No.3710000826 dated 08.07.2008 was not mentioned in the 7 Shipping Bills No.(i) 6214670 dated 13.06.2008, (ii) 6214671 dated 13.06.2008, (iii) 6214672 dated 13.06.2008, (iv) 6214677 dated 13.06.2008, (v) 6214798 dated 13.06.2008, (vi) 6219178 dated 30.06.2008 and (vii) 6219179 dated 30.06.2008. However, these shipping bills carry the ARE 1 number and date. The

ARE 1 which is a supply document carries the Advance Authorization file number. Moreover, the Import entitlement description and quantity is also printed on the Shipping Bills.

They have exported after the expiry of 24 months of EOP but within 36 months from the date of issue of Advance Authorization. Hence, requested to grant extension in EOP to regularize the export made beyond EO Period.

Decision: The Committee heard the submission made by the representative of the firm and after discussing the matter at length, the Committee decided the following:-

(i) The copy of shipping bill No.1157402 dated 08.10.2009 may be accepted towards fulfilment of EO of Advance authorisation No.3710000826 dated 08.07.2008. RA shall ensure that Advance Authorisation No.1110017064 dated 10.04.2008 has also been mentioned in above shipping bill. The firm shall submit a declaration that original shipping bill has already been submitted in RA concerned for the redemption of Advance Authorisation No.1110017064 dated 10.04.2008 and which has been redeemed.

(ii) To accept 7 Shipping Bill No.(i) 6214670 dated 13.06.2008, (ii) 6214671 dated 13.06.2008, (iii) 6214672 dated 13.06.2008, (iv) 6214677 dated 13.06.2008, (v) 6214798 dated 13.06.2008, (vi) 6219178 dated 30.06.2008 and (vii) 6219179 dated 30.06.2008, towards fulfilment of EO of Advance authorisation No.3710000826 dated 08.07.2008. The firm shall submit correlated documents with the original shipping bills like ARE-1/ Invoices etc.

(iii) Export obligation period is extended from 24 months to 36 months from the date of expiry of EOP. This is only for accounting and regularization of exports already affected. The composition fee shall be paid @0.5% per month on the unfulfilled FOB Value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No.16 M/s. Krishna Consultants , Nagpur (Maharashtra)
F. No. 01/60/162/161/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Relaxation in Para 3.08(f) for holding active IEC on the date of Exporting of services for SEIS claim.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri Ashish Chaudhary, Authorized Representative appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they had filed an application in Form ANF 3B for the claim of SEIS scrip for the financial year 2015-16, declaring Net Foreign Exchange USD$25,38,011.00 and SEIS entitlement to the tune of INR 45,50,146.12 vide file No.50/16/904/87100/0981/3676 dated 31.03.2019 with CLA, Delhi. However, CLA, Delhi has issued deficiency letter dated 25.04.2019. They have further submitted that deficiency of late compliance of para 3.08(f) for obtaining of IEC on a date later than the financial year for which SEIS is being claimed, should be relaxed. The condition of deferred procurement of IEC as the same is a mere procedural technicality and substantial benefit available to the applicant should not be denied on such trivial ground.

Decision: The Committee having examined the statement made by the firm found no case of genuine hardship in their case and accordingly decided to reject it.

(Action: Applicant)

PH Case No.17 M/s. Mumbai International Airport Limited, Mumbai
F. No. 01/60/162/158/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Regularization of SEIS benefit availed for the period of 2015-16 and 2016-17.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri Sumit Mukherjee, Assistant Vice President – Operations Procurement appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they have received SEIS License No.0319079985 dated 04.08.2016 for Financial Year 2015-16 & 0319134932 to 0319134947 dated 08.11.2017 for Financial Year 2016-17 issued to them by RA, Mumbai and letter dated 28.05.2019 from DGFT, New Delhi incorporating Äirport operation services in Appendix 3E effective from 01.11.2017 onwards and SEIS benefit granted for years 2015-16 & 2016-17 are liable to be recovered by RA, Mumbai. They provide services to both domestic foreign airlines at Chhatrapati Shivaji Maharaj International Airport, Mumbai. SEIS license for FY 2015-16 and 2016-17 is issued for service Air Transport services & Airport Operations and Ground Handling covered vide Sl. No.9 B c of Appendix-D. As per the permission granted by RBI dated 29.11.2006 payment has received in Rupees and the same is classified as Deemed Foreign Exchange as per PC No.24 dated 04.08.2008. With reference to the above they have applied for SEIS license under Appendix 3D for FY 2015-16 & 2016-17. They had clearly mentioned the receipts in INR and not in FFE.

Decision: The Committee heard the submission made by the firm and observed that policy cannot be relaxed. However after discussions, in view of the reasons furnished by the firm, it decided to refer the matter to PC-3 for their examination and bring back the case to the PRC in due course.

(Action: PC-3 Division)

PH Case No.18 M/s. Sandoz Private limited, Mumbai
F. No. 01/60/162/840/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: **To allow chapter-3 incentive for AM15 exports made by EOU limited against 9 files without condition which was imposed by PRC Meeting No.01AM20 dated 02.04.2019. F.No. (1) 27/21/087/80002/AM18, (2) 27/21/087/80005/AM18, (3) 27/21/087/80004/AM18, (4) 27/21/087/80003/AM18, (5) 27/21/087/80001/AM18, (6) 27/21/087/80005/AM17, (7) 27/21/087/80008/AM17, (8) 27/21/087/80006/AM17 & (9) 27/21/087/80007/AM17.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.06.2019. Shri Pramod Bansode, Deputy General Manager appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they have filed the application online within validity of shipping bills with late cut and now if they have to submit again obviously all shipping bills will be time barred. They have filed these application to SEEPZ based on Deficiency Letter, received from RA, Mumbai. Hence, they are requesting for relaxation to resubmit the above 9 files without the condition of late cut and allow FMS-FPS claims.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to accept request of the firm and allow examination of their applications by concerned DC, SEZ for grant of Chapter-3 benefit (FPS/FMS) against the 9 files (1) 27/21/087/80002/AM18, (2) 27/21/087/80005/AM18, (3) 27/21/087/80004/AM18, (4) 27/21/087/80003/AM18, (5) 27/21/087/80001/AM18, (6) 27/21/087/80005/AM17, (7) 27/21/087/80008/AM17, (8) 27/21/087/80006/AM17 & (9) 27/21/087/80007/AM17. The late cut, if any, would be imposed on the entitlement, on the basis of date of original filing of the applications with the SEEPZ.

(Action: Applicant/SEEPZ)

Case No.19 M/s. Vedanta Limited, New Delhi
F. No. 01/60/162/474/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Grant of MEIS Entitlement against Actual Foreign exchange value realized in respect of 2 Shipping Bill No.1777184 dated 14.07.2015 and 1799444 dated 15.07.2015 and grant of MEIS in respect of exports made to eligible country (incorrect country entered by Customs in the Shipping Bill No. 3758716 dated 26.10.2015).

They have submitted that at the time of transmission of Shipping bills to DGFT Server, the Customs Department have entered the incorrect (highly inflated) insurance value in respect of Shipping bill No.1777184 dated 14.07.2015 and 1799444 dated 15.07.2015. Actual value of Insurance against Shipping Bills No.1777184 dated 14.07.2015 and 1799444 dated 15.07.2015 was US$ 65.98 and 87.66 respectively as against 2,95,337.06 US$ and 5,21,302.67 entered by Customs. The Customs Department have issued them a manual certificate dated 08.10.2015 confirming the same. Due to wrongly transmitted value of Insurance, they are unable to claim the actual MEIS benefit that they are eligible against shipping bills.

Decision: The Committee heard the submission made by the firm and comments received from NIC and after discussions it decided to reject the request of the firm since no electronic transmission is possible in such manually amended cases.

(Action: Applicant)

Case No.20 M/s. Vacre Engineering Pvt. Ltd., Vadodara
F. No. 01/60/162/160/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: To allow MEIS benefit without late cut for the export made in Financial Year 2015-16.

They have stated that while uploading of e-BRC by bank for the year 2015-16 there was a technical issue faced by them. Hence their application was on hold for the year 2015-16. Now the Bank has uploaded e-BRC after resolving the technical error and the final uploading has been done on 08.05.2019 though realization has been actually received on 02.09.2015 but as per the FTP provision MEIS application could not be apply without e-BRC hence they have hold the application. Now as per the online system, their feeding data eligibility were Rs.ZERO. (As system is capture 100% late cut.). While filing Shipping bills from Mundra Port due to oversight their CHA has been mentioned declaration for MEIS but in reward scheme instead of "Y" it was marked "N".

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

(Action: Applicant)

Case No.21 M/s. Radhika International, Moradabad
F. No. 01/60/162/428/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Relaxation in the matter of claiming MEIS benefit for 12 shipping bills under online filing mode.

They have stated that they had exported goods under 12 shipping bills from ICD Moradabad, and while filing the shipping bills, their CHA had mentioned an incorrect ITS No.94038100 in the shipping Bills and the LEO was given by the Customs. On verifying the shipping bills at their end, they found that the said shipping bills were with incorrect ITS classification. The correct ITS classification for the said 12 Shipping Bills is 94038200. They immediately took up the matter with the Customs Authorities for endorsement of correct ITS Number in their said export item vide their letter 12.07.2018, whereby the Customs Authorities has pleased to allow the amendment in said 12 shipping bills duly incorporating the correct ITS Classification in their exporting item i.e. 94038200. Now they are getting difficulty in filing the MEIS claim with RA Moradabad as Shipping Bill containing incorrect ITS Number is already sent by Customs to DGFT website and the amended shipping bills with correct ITS classification No.94038200 cannot be re-send by Customs to DGFT website for claiming MEIS.

Decision: The Committee having discussed the case at length observed that reflection of such manual amendments by the customs authorities (after exports have already been made) 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.22 M/s. J. Duncan healthcare Pvt. Ltd., Mumbai
F. No. 01/60/162/84/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Extension in EOP against Advance Authorization No.0310774956 dated 19.03.2014.

They have stated that they had imported the impugned raw materials at 60% of the quantity against the above advance authorization. They have exported 81.85% of the finished products within EOP. The balance quantity of 18.15% have been exported late by 143 days, this is due to deferred order of the buyer. They could not export as there was no confirmation from the buyer. The export is already been made and they have received BRC for the amount as per invoice.

Decision: 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, Mumbai: 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.23 M/s. Ryder's Equestrian Products (P) Ltd., Kanpur
F. No. 01/60/162/177/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Extension in EOP in Advance Authorization No. 0610037895 dated 01.09.2014.

They have stated that they had to follow the schedule to dispatch of goods provided by the overseas buyer and as such the shipment delayed until August, 2017. Whereas they had manufactured the goods well on time and ready for dispatch. Therefore, requested for extension in EOP in order to regularize the export for redemption purpose.

Decision: 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, Kanpur: 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.24 M/s. Jodas Expoim Pvt. Ltd., Telangana
F. No. 01/60/162/174/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Extension in EOP of Advance Authorization No.0510404221 dated 09.10.2017.

They have stated that the above advance authorization was issued under PC 9 Condition dated 30.06.2003. As per Appendix 4J the initial export obligation expired on 05.11.2018. A quantity of 90% of export obligation was fulfilled. In order to complete the balance 10% quantity of export obligation CLA, Delhi was requested on 27.02.2019 to extend the EOP for 6 months as per Public Notice No. 32 dated 15.10.2017 read with paragraph 4.42(d) of HBP of FTP amended up to 05.12.2017. However, CLA, Delhi extended the EOP only on 24.04.2019 for which the expiry of initial EOP is up to 04.05.2019. As a result they were left with 3 days to export the balance EO which is just impossible.

Decision: 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, CLA, New Delhi: 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.25 M/s. Prasol Chemicals Private Limited, Mumbai
F. No. 01/60/162/166/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Clubbing of Advance Authorization No. 0310757684 dated 12.11.2013 and 0310797284 dated 16.07.2015 for redemption and regularization purpose only.

They have stated that the 2nd advance authorization was obtained on 16.07.2015, with just 2 months after 18 months from the date of issue of the first advance authorization (i.e.18+2). Both the advance authorizations are obtained for same export/import product and exports were being simultaneously made under both said advance authorizations in order to fulfill the EO. But at the time of preparation of the pre-export documents due to oversight their logistics staff wrongly mentioned the advance authorization No.0310797284 dated 16.07.2015 instead of 0310757684 dated 12.11.2013 which got reflected in 3 of their shipping bills Nos. 4121734 dated 16.11.2015, 4342888 dated 27.11.2015 and 4948004 dated 28.12.2015, thus resulting into Excess Exports under Advance Authorization No.0310797284 dated 16.07.2015 and shortfall in Exports under Advance Authorization No.0310757684 dated 12.11.2013. Further, stated that both the advance authorizations have been obtained under similar Duty Exemption. Minimum value addition as prescribed under the FTP and Procedure is maintained. They agree (upon clubbing) to regularize import made after 30 months as per Para 4.49 of HBP 2015-20.

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

(Action: Applicant)

Case No.26 M/s. JSW Steel Limited, Mumbai
F. No. 01/60/162/213/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: To allow revalidation and import of Pig Iron through system based amendment for input of Pig Iron or in any suitable permission manner in 38 Advance Authorizations.

They have stated that subsequent to issuance of advance authorization, it was noticed that one of import item in the list is Pig Iron. In their plant, they have facility of further stages of manufacturing and accordingly, they will be requiring the inputs of Pig Iron as inputs for further stages of manufacture. In terms of Note No.5 of the General Notes for Engineering Products they have applied for allowing them the inputs on SION C 494 by way of amendment in import item list. They have made an application seeking amendment to RA, Mumbai, however, issued deficiency letter stating that inputs item changes cannot be made in system after the license is issued since there is no provision.

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)

Case No.27 M/s. Fortune Associates, Hyderabad
F. No. 01/60/162/178/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Revalidation of Import License No. 0950000722 dated 13.06.2017.

They have stated that they could not get the required stock in time and various other quarantine protocol issues etc., they could not import the animals as the things were beyond their control. As they have taken amendment from RA, Hyderabad for six months, now the shipment is ready to move. But their request for addition of country application is pending since 08.03.2019 at DGFT/Animal Husbandry Department and their license is going to expire on 13.06.2019.

Decision: The Committee went through the statement made by the firm in its application and decided to defer the case to get the comments and list of import item from IL Section/Firm. Thereafter, the matter would be brought to PRC for its decision.

(Action: IL Section/Applicant)

Case No.28 M/s. Quadragen Vethealth Pvt. Ltd., Bengaluru
F. No. 01/60/162/80/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Revalidation of 3 Advance Authorization No.(i) 0710109281 dated 18.01.2016, (ii) 0710109282 dated 18.01.2016 and (iii) 0710110849 dated 27.12.2016.

They have stated that their request for Norms Fixation/Ratification was considered by Norms Committee on 1.11.2018 and ratified which was uploaded on DGFT website. Immediately thereafter they applied to RA Bangalore for issue of EODC and revalidation of authorization to complete the pending imports under the aforesaid advance authorizations. However, RA, Bangalore issued them deficiency letter indicating that Bond Waiver/Revalidation cannot be provided since the validity of advance authorizations had expired.

Decision: 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.

(Action: Applicant)

Case No.29 M/s. Prakash Chemicals International Pvt. Ltd., Vadodara
F. No. 01/60/162/143/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Revalidation of 5 DFIA No.(i) 3410044490 dated 11.09.2018, (ii) 3410044220 dated 08.06.2018, (iii) 3410044493 dated 11.09.2018, (iv) 3410044489 dated 11.09.2018 and (v) 3410044494 dated 12.09.2018.

They have stated that 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. Bureau of India Standards (BIS) on 14.10.2018, enforced an order namely Bureau of India Standard (Caustic Soda) Order 2018. As per the order, all goods mentioned in Table 2 (Caustic Soda) shall confirm to ISI252:2013 else import could not be allowed. All Imports of the requisite raw material have come to a stop as none of foreign manufacturers have been able to get the required registration from BIS. They have no option but to use local raw material for their exports, which is costly increasing their cost of exports which has led to cancellation of exports and reduction in exports making them uncompetitive and eventually losing hard earned marked share to exporters from China, Qatar, UAE and Iran. They are holding Import Authorization and since they are unable to import the Raw material because of the delay in BIS Registration these authorizations are due to expire adding to the ordeal they are already facing. Further they are unable to fulfill the current export orders as they had gained them factoring in production from imported material and since they are unable to import the same.

Decision: The Committee went through the submission made by the firm and after discussing the matter at length it noted that due to policy changes in BIS registration of the suppliers (changes made vide BIS order dated 4.10.2018), firm is facing problems which are beyond their control. Hence the Committee decided to allow revalidation of 5 DFIA No.(i) 3410044490 dated 11.09.2018, (ii) 3410044220 dated 08.06.2018, (iii) 3410044493 dated 11.09.2018, (iv) 3410044489 dated 11.09.2018 and (v) 3410044494 dated 12.09.2018 for a period of 12 months from the date of expiry of DFIAs. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No.30 M/s. Etco Denim Pvt. Ltd., Maharashtra
F. No. 01/60/162/709/AM19/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Consideration of TED claim against 3 invoices/supplies made after issuance of EPCG License No.0330034979 dated 01.02.2013, but before issuance of invalidation letter. (RA F.No.03/47/413/395/AM14).

The firm has stated that they had applied for invalidation on time however the same was under consideration of the RA. Their supplies have taken place during the period of application for invalidation and issue of invalidation letter. Hence, requested to consider their claim against 03 invoices as their application for invalidation was under process in the RA during their supplies.

Decision: The Committee examined the case in detail and in view of justification provided by the firm decided to accede to the request and allow TED claim against File No.03/47/413/395/AM14 for the supply made under EPCG Authorization No.0330034979 dated 01.02.2013, against 3 Invoices.

(Action: Applicant/RA)

Case No.31 M/s. Fitex Industries Limited, Ludhiana
F. No. 01/60/162/85/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Condonation of procedural lapse of not mentioning the advance authorization number and date in 10 shipping bills towards fulfillment of EO of Advance Authorization No. 3010061221 dated 11.05.2009.

They have stated that goods exported i.e. black pipe under this authorization is as per terms and conditions and invoices attested by Customs showing number and date of Authorization. No other benefit has been taken from any Government Agencies against these 10 Shipping Bills. They have requested to consider the Customs attested invoices for acceptance of EO, since the amendment cannot be made from the Customs at this stage in these Shipping Bills for mentioning advance authorization number.

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.32 M/s. Kern-Liebers (India) Pvt. Ltd., Karnataka
F. No. 01/60/162/171/AM20/PRC
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Condonation of inadvertent lapse for not mentioning the full export description in few shipping bills towards fulfillment of EO against Advance License No.0710109192 dated 22.12.2015.

As per license, export item-2 is "Stamping Parts for Unission Ring GTD 12" whereas they have stated in shipping as "Stamping Parts for Unission Ring GTD" and not stated as GTD 12. The shipping bills which are filed for other countries are having the correct description with its part number as "805005 -0001" and the same part number is being mentioned in this shipping bills. Similarly, as per license, for export item-3 is "Stamping Parts for Unission Ring GTB 17" whereas they have stated as "Stamping Parts for Unission Ring GTB" and not stated as GTB 17. The shipping bills which are filed for other countries are having the correct description with its part number as "803495-0002" and the same part number is being mentioned in this shipping bills. Hence requested to condone and approved by accepting the match of its part numbers and the description as "Stamping Parts for Unission Ring GTD" & "Stamping Parts for Unission Ring GTB".

Decision: The Committee went through the detailed justifications furnished by the firm and decided to accede to the request of the firm to condone the lapse of not mentioning the full export description in the shipping bills towards fulfillment of export obligation against Advance Authorization No.0710109192 dated 22.12.2015. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No.33 M/s. Larsen & Toubro Ltd., Mumbai
F. No. 01/189/180/46/AM-05/PC-2(A)(Vol.III)
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Revalidation of Authorization for Import License No. 0350003531 dated 21.02.2018 for restricted list of Import Items falling under ITC Code No. 93059100 issued by RA, Mumbai.

They have stated that vide their letter dated 18.04.2019 RA, Mumbai issued a license for the import of restricted items required in manufacture/export of 100 nos. 155mm/52 Calibre Tracked (TR) Self Propelled (SP) Guns for the Indian Armed. The import shipment has to be aligned as per the contractual delivery schedule of 30.04.2020. However, the imports cannot be completed within the 18 months period of the license up to 11.04.2019. Hence, requested for extension of import license for restricted list up to the contracted duration i.e. 30.04.2020.

Decision: The Committee went through the submission made by the firm and decided to allow revalidation up to 30.04.2020 of Import License No.0350003531 dated 21.02.2018 for restricted list of import items. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No.34 M/s. Essar Power Gujarat limited (EPGL), M/s Essar Power Hazira Limited (EPHL) and M/s Essar Power M.P. Limited (EPMPL).
F. No. 01/36/218/206/AM17/PC-5
PRC Meeting No. 09/AM20 dated 25.06.2019

Subject: Issue of problems faced in discharge of export obligation in respect of EPCG Authorization issued prior to 18.04.2013 for import of capital goods for generation and transmission of power.

These companies have submitted that they were issued eight EPCG Authorizations, bearing Nos.(i) 0830003108 dated 10.09.2009, (ii) 0830003124 dated 17.09.2009 & (iii) 0830003187 dated 04.11.2009 (of EPGL); (iv) 0830003932 dated 18.11.2010, (v) 0830004442 dated 20.09.2011 & (vi) 0830004902 dated 13.06.2012 (of EPHL) and (vii) 0330022297 dated 23.01.2009 & (viii) 0330022939 dated 14.05.2009 (of EPMPL) to import capital good and fulfill the export obligation by generation and export/supply of electrical energy (power). However, vide Notification No. 02 (RE-2013)/2009-2014 dated 18.04.2013, the word "energy" was deleted from para 4.1.3.1 of FTP 2009-2014 and vide Notification No. 07/2009-2014 dated 18.04.2013, it was notified that the Authorizations under EPCG Scheme shall not be issued for imports of any Capital Goods (including Captive plants and Power Generator Sets of any kind) for i) Export of electrical energy (power), ii) Supply of electrical energy (power) under deemed exports, iii) Use of power (energy) in their own unit, and iv) Supply/export of electricity transmission services. This mid-term change in the FTP has resulted in their inability to discharge their export obligation and because of these compelling reasons which are beyond their control, they are seeking Policy relaxation to allow them fulfillment of their export obligation up to 100% instead of up to 50% through export of alternate products manufactured & exported by themselves and their Group Companies under duty drawback shipping bills from 18.04.2013 (notification date) onwards.

Decision: The Committee noted that on a reference, the Ministry of Power had furnish their comment that the matter has been examined in consultation with Central Electricity Authority (CEA) and it is recommended that for those projects for which EPCG license were already issued, the benefits / options to fulfill export obligation available to such projects at that point of time may not be withdrawn/ modified.

Further, a reference dated 15.02.2016 was also made to the Department of Revenue on the lines that, the export obligation period of Advance Authorizations (AAs) issued prior to Notification No. 2 dated 18.04.2013 has already expired and hence, the option of EO fulfillment through supply to AA holders is no longer open; that, further the supply of power to EOU cannot be considered as deemed export as SEZ division of DoC has clarified that there was no provision for treating energy as manufactured goods for allowing deemed export benefit and that, therefore, the only option for EO fulfillment in such cases could be to allow 100% EO fulfillment through alternate products manufactured/services rendered by such EPCG authorization holders or their group companies and the DoR was requested to furnish their comments on the above. Further information was also provided to DoR as requested. The DoR vide their OM No. 607/5/2017/784 dated 29.05.2019 furnished their comments, stating, *inter-alia,* that Para 5.5 of FTP 2009-14 provided that up to 50% Export Obligation may also be fulfilled by exports of other good(s) manufactured or service(s) provided by the same firm /company, or group company/ managed hotel, which has the EPCG authorization and, therefore, the request for allowing 100% EO fulfillment through alternate products manufactured/services rendered by such EPCG authorization holders or their group companies would involve policy relaxation and in view of the above, DGFT may examine the aforesaid request under the policy provisions including DGFT's power under Para 2.5 of the FTP 2009-14 to grant such relaxation or relief as he may deem fit and proper, on grounds of genuine hardship and adverse impact on trade and accordingly resolve the issue.

The Committee noted that when these Authorizations were issued, in FTP 2009-14, Para 5.5 of provided that upto 50% Export Obligation may also be fulfilled by exports of other good(s) manufactured or service(s) provided by the same firm / company, or group company / managed hotel, which has the EPCG authorization; before that in FTP 2007-08, Para 5.4 provided that export obligation may also be fulfilled by exports of group company / managed hotel which has EPCG Authorizations.

After noting the above facts and circumstances and genuine hardship faced by the above mentioned companies in fulfilling their export obligation against their above mentioned eight EPCG Authorizations, the PRC decided that these companies are allowed 100% export obligation fulfillment through export of other/alternate good(s) manufactured and exported by the them or their group companies w.e.f. 18.04.2013 onwards under drawback shipping bills, subject to other relevant terms and conditions.

(Action: Applicant/RA)

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