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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meetingheld on 02.07.2019 under the Chairmanship of Shri Alok Vardhan Chaturvedi, Director General of Foreign Trade

Meeting No.10/AM20 held on 02.07.2019

The following members were present in the meeting:

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

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 Titan Company Limited, Bangalore	1
2.	M/s Goa Shipyard Limited, Goa	2
3.	M/s Whirlpool of India Limited, Gurgaon	3
4.	M/s Shalimar Wires Industries limited, Kolkata	4
5.	M/s RSI Pt. Ltd., Kolkata	5
6.	M/s NACL Industries Limited, Hyderabad	6
7.	M/s. Rushil Decor Limited, Gujarat	7
8.	M/s Presswell SteelsPvt. Ltd., Haryana	8
9.	M/s Elec Steel Processing Industries, Vadodara	9
10.	M/s SparshaPharma International Pvt. Ltd., Hyderabad	10
11.	M/s Orbit LifesciencePvt. Ltd., Mumbai	11 & 12
12.	M/s Titagarh Wagons Limited, Kolkata	13
13.	M/s Upper India Smelting & Refinery Works, Haryana	14
14.	M/s ABC Cotspin, Mumbai	15
15.	M/s Valuequest Capital LLP, New Delhi	16
16.	M/s Sri Lalitha Enterprises Industries (P) Limited, Peddapuram A.P.	17
17.	M/s Cipla Limited, Mumbai	18
18.	M/s Serum Institute of India Pvt. Ltd., Pune	19
19.	M/s Apozem Naturals Pvt. Ltd., Bengaluru	20
20.	M/s A-1 Fence Products Company, Mumbai	21
21.	M/s MPD Industries Pvt. Ltd., Indore	22
22.	M/s Chandra Prabhu International Limited, New Delhi	23
23.	M/s Godrej &BoyaceMfg. Co Ltd., Mumbai	24
24.	Incomplete Cases	25

PH Case No. 01M/s Titan Company Limited, Bangalore
F. No. 01/60/162/162/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: To allow chapter 3 benefit relaxing the intent of declaration against 92 Shipping bills.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019. Ms Sreelatha Dinesh, Manager – Indirect Taxes, appeared before the committee on behalf of the firm and made the following submissions:

They have made export during 2014-15 and by mistake their CHA have mentioned the reward as "N" inadvertently in some of the shipping bills. They have approached customs Bangalore to transmit the shipping bills, but informed them verbally that it is not possible since the rewards are as "N" but they are willing to provide a letter stating that the exports have been made. As per the Madras High Court order 2019 (2) TMI 1187, they are eligible to claim the benefit under chapter 3 upon obtaining the Export Certificate from Customs Bangalore.

Decision: The Committee heard the submission made by the firm and observed that these are very old claims and conversion from N to Y is not feasible in the current automated system. Further , it found no case of any genuine hardship in their case and thus decided to reject it.

(Action: Applicant)

PH Case No. 02 M/s Goa Shipyard Limited, Goa
F. No. 01/60/162/751/AM19/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: To waive the condition required under Para 3.14 (a) of the HBP about marketing/ticking of "Y" (for yes reward column) of shipping bills No.48735876 dated 23.12.2015, 6049547 dated 24.02.2016, 6049554 dated 24.02.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019. Ms. Sneha Jha, Manager (GEJ), appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they built and exported 11 Nos. Fast Interceptor Boats for Mauritius Govt. under 3 EDI Shipping bill (S/B) Nos. 4873587 dated 23.12.2015, 6049547 dated 24.02.2016 and 6049554 dated 24.02.2016. However, by oversight, they ticked "N" instead of "Y" in the "Reward" Column on these S/Bills. Hence, they filed manual MEIS application, but RA did not consider and asked them to file it online, which is not possible as the system does not accept uploading of these S/Bill manually. Hence, requested to consider their manual MEIS application as per limitation applicable on the date of its initial filing with the RA.

Decision: The Committee discussed the case and observed that conversion from N to Y is not feasible in the current automated system and transmission is not possible. Moreover there are hundreds of such cases. It found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.30/AM19 dated 05.02.2019.

(Action: Applicant)

PH Case No. 03M/s Whirlpool of India Limited, Gurgaon
F. No. 01/60/162/293/AM19/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Revalidation of Advance Authorization No.0510322554 dated 19.04.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019. Shri Vikrant Bajaj, Senior Manager – Finance & Accounts, appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they had fulfilled EO 85% quantity wise & value wise, whereas imports effected is Nil. They could not register the subject advance authorization with Customs, NhavaSheva Port, as Custom requires Excise Certificate for verification and the same could not be obtained during the validity of Authorization.

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

(Action: Applicant)

PH Case No. 04 M/s Shalimar Wires Industries limited, Kolkata
F. No. 01/60/162/182/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Waiver of penalty and interest due to non-fulfillment of partial export obligation in connection with 26 advance authorizations and denied entity list removals.(Advance Authorization No.(1) 3110001274 dated 17.05.2000, (2) 3110004192 dated 03.07.2001 (3) 3110004546 dated 14.08.2001, (4) 3110004549 dated 14.08.2001, (5) 3110004632 dated 24.08.2001, (6) 3110004019 dated 11.06.2001, (7) 3110003649 dated 19.04.2001, (8) 3110002322 dated 17.10.2000, (9) 3110002008 dated 04.09.2000, (10) 3110002002 dated 09.04.2000, (11) 3110004022 dated 11.06.2001, (12) 3110007717 dated 02.08.2002, (13) 3110005022 dated 10.10.2001, (14) 3110004636 dated 24.08.2001, (15) 3110003755 dated 03.05.2001, (16) 3110003757 dated 03.05.2001, (17) 3110001352 dated 06.06.2000, (18) 3110003759 dated 03.05.2001, (19) 3110003754 dated 03.05.2001, (20) 3110002640 dated 30.11.2000, (21) 3110005288 dated 10.10.2001, (22) 0003011675 dated 19.08.1996, (23)

0003022984 dated 27.05.1998, (24) 0310113552 dated 10.12.2001, (25) 0310131503 dated 28.03.2002 and (26) 0310110356 dated 15.11.2001.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019, Shri S.J. Sengupta, President & CFO and Shri Arvind Baheti, Representative, appeared before the committee on behalf of the firm and made the following submissions:

They have stated that disregarding the provisions of the SICA and the directions of the BIFR, proceedings have already been initiated by the DGFT authorities for imposition of penalty under the FDTR Act of their other 5 advance authorizations, which are pending before the Appellate Authority for its disposal on merits. Moreover, their company has also been placed under Denied Entity List (DEL). Accordingly, they are apprehensive that proceedings for imposition of penalty may also be initiated for these 26 advance authorizations. For the subject 26 advance authorizations they had completed EO to the extent of 63% and for the shortfall, custom duties amounting to Rs.5.02 crores have been paid. Accordingly, they had applied for redemption to RA, Mumbai, but the same is yet to be redeemed.

Decision: The Committee heard the submission made by the firm and noted that it is not a case of Policy Relaxation. Moreover penalty and interest cannot be waived. Hence, Committee directed the applicant to approach RA concerned in the matter of Denied Entity List (DEL) removal and Customs Authorities in the case of waiver of penalty and interest.

(Action: Applicant/RA)

PH Case No. 05 M/s RSI Pt. Ltd., Kolkata
F. No. 01/60/162/909/AM19/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Extension of export obligation period of Advance License No.P/W/3496478 dated 27.10.1994.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 06 M/s NACL Industries Limited, Hyderabad
F. No. 01/60/162/936/AM19/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Extension in E.O. period against Advance Authorization No.0910060472 dated 17.06.2014.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019. Shri V.V.S. Prasad, Senior Manager, appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they had obtained the subject authorization for manufacture of Acephate Technical 97%. This product is manufactured for specific overseas customers. On 30.06.2012, unfortunately, due to unexpected technical snag reactor got blasted in Block V of their manufacturing unit at Srikakulam, where this particular product is manufactured, and sudden fire broke out and completely total manufacturing Block got damaged. As per the directions of District Authorities as well in the interest of their employees to protect them from hazardous fumes, they had to shut down the unit completely. The fire accident left them with a financial setback of nearly Rs.60 crores. Since, the total machinery and equipment were damaged - further production could not be done. With a strong belief and confidence of catering the Customers order, they obtained the advance authorization to import and export of 100 MT of Acephate Technical and imported raw material to manufacture the product to be exported. After continuation of production process for a considerable time, unfortunately, due to impact of fire accident, the machinery again got into problem and production was stopped for nearly 4 years.

Decision: The Committee discussed the case and observed that the fire had taken place in 2012 whereas this particular authorization was taken in 2014. It 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, 2015-2020 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, Hyderabad: 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)

PH Case No. 07 M/s. Rushil Décor Limited, Gujarat
F. No. 01/60/162/784/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Clubbing of 3 Advance Authorization No.0810119526 dated 18.03.2013, 0810134777 dated 12.03.2015 and 0810135483 dated 17.06.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019. Shri Krupesh Thakur, Managing Director, appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they made export first and then imported the inputs in replenishment, during this process there was an excess utilization in two inputs out of seven inputs allowed under advance authorization issued in terms of SION H-68. However, the third advance authorization No.0810135483 dated 17.06.2015 the gap between earliest authorizations works out to 27 months, wherein they have considerable amount of unutilized inputs which covers the shortage of earliest two authorizations which they sought to club. They had fulfilled 97.32% EO within the initial period of earliest advance authorization and the imports were also made in aggregate manner within the extended validity period. The rest 2.68% of EO were fulfilled through third advance authorization which issued within a gap of 27 months

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from the date of earliest advance authorization. Thus the fulfillment EO reckoned in proportion of first in first out basis, the EO was fulfilled within a gap of 30 months from the earliest advance authorization.

Decision: The Committee having reviewed the case on the basis of justification furnished by the firm observed that there is no merit in firm's contention and decided to maintain rejection of the request of the firm as in earlier PRC meeting no. 31/AM19.

(Action: Applicant)

PH Case No. 08 M/s Presswell Steels Pvt. Ltd., Haryana
F. No. 01/60/162/206/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Extension in E.O. period of Advance Authorization No.3310030386 dated 12.04.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019. Shri Pankaj Aggarwal, Director, appeared before the committee on behalf of the firm and made the following submissions:

They have stated that due to commercial dispute with their regular customer in USA they refused to take the delivery of the material and finally they have returned their material back to India stating quality problem whereas actually there was no quality problem. Now they have fresh orders from other customs and finish product as well as raw materials are lying in their stock. Their request is to grant EOP extension.

Decision: The Committee went through the submission made by the firm and observed that firm had not taken even first extension of EO and export made is only 2 %. It did not find any merit in their case and accordingly decided to reject it.

(Action: Applicant)

PH Case No. 09 M/s Elec Steel Processing Industries, Vadodara
F. No. 01/60/162/212/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Clubbing of 4Advance Authorization No.3410041739 dated 15.12.2015, 3410043545 dated 16.10.2017, 3410043563 dated 26.10.2017 and 3410043706 dated 18.12.2017.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 10 M/s Sparsha Pharma International Pvt. Ltd., Hyderabad
F. No. 01/60/162/71/AM20/PRC

PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Extension in EO period for 2 years and to waive 50% Customs duty on unfulfilled portion of export obligation towards 2nd extensionof export obligation or at least waive interest due on customs duty which they are ready to pay against EPCG License No.0930004218 dated 20.07.2008.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019, Ms. Rashmi Boppana, Represntative, appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they had obtained product registrations in Malaysia and Paraguay and were in process of exporting the product in March 2013. However because of control nature of the product and for a deviation in regulatory procedures there was set back from Central Bureau of Narcotics where they were not able to carry out the operations for more than a year. As a result they were not able to fulfill the business commitments with their counterparts in various countries which have adversely affected their export business. Also business discussion and registrations in various other countries were kept on hold. When they started their operations, due to severe and complex Narcotic regulations within India and other countries the export of the products was not successful due to restrict nature of drug such as, obtaining the import permit for Narcotic drug from respected country and getting permit from India to export from State and Central authorities. By the time they get permit from one agency, another agency's permit gets expired. Their export item is under restricted list and permission from State licensing authority and CBN is must. Licenses from importing countries are also required. Item of export is used for curing cancer patients.

Decision: The Committee heard the submission made by the firm and decided to accede to the request and allowed waiver of 50% customs duty on unfulfilled portion of export obligation towards EO extension and allowed EOP extension of EPCG Authorization No.0930004218 dated 20.07.2008 for a period of 2 year i.e. up to 19.07.2021. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 11 M/s Orbit LifesciencePvt. Ltd., Mumbai
F. No. 01/60/162/154/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

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

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019, Shri A.A. Patel, Manager, appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they had fulfilled their EO on pro-rata basis but due to reduction in quantity in the Adhoc Norms by the NC there is an excess import.

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Therefore they have decided to make export shipment to cover the shortfall. They have requested for EOP extension for only three months from the date of PRC approval to fulfill the balance obligation.

Decision: The Committee examined the case in detail and in view of justification provided by the firm decided to accede to the request and allowed EOP extension of Advance Authorization No.0310804944 dated 24.05.2016 for a further period of 3 months from the date of endorsement subject to the payment of composition Fee @0.5% per month on the unfulfilled FOB Value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/ extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 12M/s Orbit LifesciencePvt. Ltd., Mumbai
F. No. 01/60/162/28/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Extension in E.O period against Advance Authorization No.0310805748 dated 20.06.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019, Shri A.A. Patel, Manager, appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they had completed the entire export obligation but unfortunately two export consignments for 500 Kgs and 110 kgs were returned by the buyers since the material was not as per their specification. They have not taken any EOP extension after the initial expiry of Advance Authorization because no export order was available. Now they are expecting fresh order.

Decision The Committee examined the case in detail and in view of justification provided by the firm decided to accede to the request and allowed EOP extension of Advance Authorization No.0310805748 dated 20.06.2016 for a period of 3 months from the date of endorsement subject to the payment of composition Fee @0.5% per month on the unfulfilled FOB Value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/ extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 13M/s Titagarh Wagons Limited, Kolkata
F. No. 01/60/162/141/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

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

<u>Decision:</u> The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 14 M/s Upper India Smelting & Refinery Works, Haryana
F. No. 01/60/162/119/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

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

<u>Decision:</u> The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No. 15 M/s ABC Cotspin, Mumbai
F. No. 01/60/162/209/AM19/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: To allow IEIS benefit for the period of financial year 2013-14 against 16 files.

They have stated that they had applied 16 Applications for incremental export incentive scheme against period of FY 2013-14 and submitted in RA, Ahmedabad because their export was more than 15 CR but they system allowed one application for 1 CR only. When they submitted their application, RA Ahmedabad cancelled the applications.

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

(Action: Applicant)

Case No.16 M/s Valuequest Capital LLP, New Delhi
F. No. 01/60/162/198/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Relaxation from having an IEC as prescribed under Para 3.08(f) of <u>FTP 2015-20</u> for SEIS claim for the year (2016-17).

They have stated they had applied for SEIS with file. No. 05/21/094/50073/AM19 dated 08.06.2018.However,CLA, Delhi has issued them Deficiency Letter dated

02.07.2018.Accordingly, they have submitted all the related documents which they demanded from them, but after the DL reply, when they have got updated they rejected their case. Their request is to basically allow relaxation from having an IEC number as prescribed under para 3.08 (f) of the FTP.

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

(Action: Applicant)

Case No. 17 M/s Sri Lalitha Enterprises Industries (P) Limited, Peddapuram A.P.
F. No. 01/60/162/208/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Permission to files MEIS claim manually against Shipping Bill No.8835608 dated 12.11.2018.

They have stated that in terms of Para 3.14 (a) they had declared their intent as "Y" for claiming the MEIS benefits against the subject shipping bill in compliance of the same. The said shipping bill was originally filed as one single description line item for the total quantity of 6500 MT and value US$ 24,50,000 for a specific notified party. During the course of loading of goods in Bulk vessel it was noticed that port of the quantity i.e. 1200 MT was to be exported for a specific notified party from the total quantity of 6500 MT, as requisitioned by the buyer which was not declared in the shipping bills. Accordingly, they had approached the customs on 27.11.2018 for amendment to add the 2nd notified party for 1200 MT to the subject shipping bill. The customs accepted after due verification u/s. 149 of the Customs Act, 1962 and payment of amendment fee vide Challan No. 193 dated 27.11.2018 for Rs. 2,000/-. The amendment to split the total quantity into 5300 MT and 1200 MT respectively was carried out by customs in the EDI system and the shipment was allowed for exports. Post sailing of the shipment and filing of the shipment and filing of the EGM, the EP copy was provided by Customs. Upon receipt and reviewing of the EP copy it was noticed that during the course of the amendment process in customs an inadvertent error was committed while adding the line item no. 02 to the shipping bill for the quantity 1200 MT under the column Rate per Unit wherein under the column rate it was mentioned as "1"and under the column unit it was mentioned as "370"PMT instead of Rate as "370" and UNIT as "1" PMT. The customs EDI system had transmitted to DGFT with wrong FOB value of USD 19,61,003.24. In order to get the above error rectified in the EDI system, they had approached customs and represented the case on 31.01.2019, for amending line item no.02 of the shipping bill under the column, Rate per unit. The customs accepted their request and after due diligence a manual amendment was granted vide certificate no. VIII/48/38/2018 dated 13.02.2019 by the Asst. Commissioner of Customs, Kakinada. Since the shipping bill was assessed / finalized and EGM was filed and integrated in the EDI system further amendment in the EDI could not be carried by Customs and provided the manual amendment. As per the customs guidelines there is no provision for amendment of post filing / closure of EGM in the EDI system.

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

(Action: Applicant)

Case No. 18 M/s Cipla Limited, Mumbai
F. No. 01/60/162/204/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: To allow MEIS benefit against 44 shipping bills.

They have stated that they had made initial application for grant of MEIS benefit against 44 shipping bills within stipulated time with DC, SEEPZ. However, DC office had raised query asking them to submit tracking Reports from the goods carrier duly certified by them, evidencing arrival of export cargo into relevant destination Markets. They had arranged required tracking Reports from concerned carriers. But it took them significant amount of time reaching out to foreign carriers and convincing them about the genuine requirement. By the time they had submitted their reply with copies of tracking Reports, DC office had rejected their application due to non-compliance within 30 days & asked them to re-apply online for those shipping bills. While they tried re-applying MEIS benefit for the said shipping bills, system was showing those shipping bills as time barred.

Decision: The Committee having discussed the case at length it decided to defer the case and call a report from DC, SEEPZ, Mumbai in the matter.

(Action: PRC)

Case No. 19 M/s Serum Institute of India Pvt. Ltd., Pune
F. No. 01/60/162/174/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: To allow MEIS benefit against 4 Shipping Bill No.0000789 dated 25.08.2015,0000936 dated 08.10.2015, 0000949 dated 12.10.2015 and 0000950 dated 12.10.2015.

They have stated that they had filed MEIS Scrip application of DGFT website, against forty nine (49) SEZ Shipping Bills, under File No. 27/21/090/80017/AM17, dated 05.04.2016 and submitted to the office of the DC, SEEPZ-SEZ, Mumbai on line. After two and a half months of submitting the application, received a deficiency letter dated 29.06.2016, from office of the Development Commissioner, SEEPZ-SEZ, stating that there is a variation in the figures with reference to FOB net value and the realized FOB value, in respect of the above 4 shipping bills covered under SL. No. 1, 4, 5 and 6 of their application. On checking with NIC, New Delhi, for the said variation, they were told that it could be due to error in e-BRCs uploaded on DGFT website by the bank. Accordingly they clarified the matter to the office of DC, SEEPZ vide their letter dated 19.07.2016., along with a statement showing the actual eligibility and requested to issue them the MEIS Scrip. After following up the matter at various levels, fresh e-BRCs were uploaded on DGFT website by the Bank of India, Pune main Branch on 15.11.2018. However, they could not file MEIS scrip application on DGFT website at that time, as the deleted / disallowed shipping were not re-activated by the NIC. Now, shipping bills have been re-activated. But, when they prepared the fresh application, though the MEIS entitlement against the said four shipping bills, the actual entitlement is "0.00"in the application in respect of all 4 shipping bills, in view of 100% late cut as per Para 9.02 of hand book of Procedures AM 2015-2020, depriving their legitimate entitlement.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to accept the request of the firm and allow examination of their applications by concerned DC, SEZ for grant of Chapter-3 benefit (FPS/FMS) against the four shipping bills no.0000789 dated 25.08.2015, 0000936 dated 08.10.2015, 0000949 dated 12.10.2015 and 0000950 dated 12.10.2015. 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/DC-SEEPZ)

Case No. 20 M/s Apozem Naturals Pvt. Ltd., Bengaluru
F. No. 01/60/162/938/AM19/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: To reduce the export obligation quantity from 4.8 Tons to 2.5 Tons against Advance Authorization No.0710113232 dated 04.05.2018.

They have imported 291 MT of Turmeric under the above advance authorization for extraction of Curcuminoids and exports the finished goods i.e.Curcumin 95%. But , unfortunately due to the Kerala floods, their extraction plant was flooded, and their Raw Material was waterlogged during this event. Their 150 MT of raw material stocked in the plant was affected and hit by fungal growth and was considered unsafe for processing. As per the norms, they were supposed to export 4.8 MT of finished goods by the end of their license, but now only 2.5 MT of finished goods has been extracted.

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 A-1 Fence Products Company, Mumbai
F. No. 01/60/162198/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Relaxation of Para 4.42 (f) of minimum 50% fulfillment of EO for 2nd Extension of EOP against Advance Authorization No.0310812843 dated 26.04.2017.

They have stated that due to delay in confirmation of export orders for this particular item they were unable to fulfill export obligation on the said authorization. They have

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completed 37.94% of EO pro-rata quantity-wise to imports and 51.139% value-wise. Now, they have confirmed Export Orders with Sales contract for balance Quantity of product to be exported from M/s. Aravali Fence LLC, Dubai, UAE & M/s. CLIC National Industries, Safat, Kuwait and they have started production activates to exports the remaining quantity of Export product against this Authorization. Request is for 2nd EO extension without insisting on fulfillment of 50% EO.

Decision: The Committee having discussed the case at length 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, 2015-2020 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 minutes on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No. 22 M/s MPD Industries Pvt. Ltd., Indore
F. No. 01/60/162/192/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Request to add import item No.3(Crude Degummed SoyabeanOil) or (Refined Soyabean Oil) in Advance Authorization No.5610005402 dated 14.05.2018 which was deleted by RA, Indore after completion of exports against said advance authorization.

They have stated that they had completed 100% exports by considering price benefit to their export customer of duty free import of raw material against the three import items allowed to them initially. On 08.06.2018, RA, Indore has issued them a letter stating "while reviewing it is observed that one of the import item applied falls under ineligible category. Hence, advised to surrender the above advance authorization immediately. RA, Indore has deleted the import item no.3 Crude degummed Soyabean Oil or refined Soyabean Oil.

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. 23 M/s Chandra Prabhu International Limited, New Delhi
F. No. 01/60/162/205/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: To allow refund/revalidate of 9 FPS & VKGUY Scrips purchased from other parties which was used to pay Customs duty against import of Natural Rubbers.

They have stated that they import Natural Rubber RSS3 under H.S. Code No. 40012200. They have paid Customs Duty through Focus Product Scheme and Vishesh Krishi and Gram Udyog Yojna due to lack of knowledge which were purchased from other party. They have realized their mistake while investigated by DRI Summon letter No. DRI / LZU –CL /26/ ENU – 20(INT-0) / 2016/Chandra / 1716 db. 28.12.2016. It was found that as per appendix -3A of FTP 2015-2020 ,in which the said item of import i.e. Natural Rubber appears, does not allow import of this item upon payment of import duty by using export promotion scrips issued by DGFT under chapter 3 FTP 2015-20. They have paid import duty Rs.2020962/- plus interest Amounting Rs. 7321145/- and penalty Rs.303146/- vide DRI letter. Thus they claim to have paid for Focus Product Scheme and Vishesh Krishi and Gram Udyog Yojna to above mentioned party and they have also paid to DRI. They have made double payment.

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. 24 M/s Godrej &Boyce Mfg. Co. Ltd., Mumbai
F. No. 01/60/162/201/AM20/PRC
PRC Meeting No. 10/AM20 dated 02.07.2019

Subject: Removal of EO clause in serial No.22 of Condition sheet of Advance Authorization No.0310827441 dated 05.03.2019.

They have stated that they have obtained above authorization under Appendix 4J (pre-import condition) with EOP condition of 6 months. The Plates SA240 Gr.304/Gr.304L /Gr.316L/ Gr.410 / Gr.410S are imported for utilization in fabrication of internal and external components for manufacture of the export product. These plates undergo a series of process in manufacturing activity. Now, vide the PN No.77 dated 06.03.2019 wherein the export obligation period of 6 months was removed for import items with ITC (HS) Code 7219.However their license was issued on 5.3.2019.

Decision: The Committee went through the submission made by the firm and found no merit in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 25: Incomplete Cases

Following cases were discussed. The Committee observed that the applications have been received without ANF 2D and Application Fee as per Appendix 2K (fully/partly) and also without Reasons/Justifications as per Para-15 of ANF 2D are to be treated as incomplete applications. Therefore, such cases which have not taken up by the Committee are as mentioned below:

S. No.	Name of the firm	Subject of the firm	Remarks
1.	M/s. Chittoor Canning Pvt. Ltd.,	Condonation of Procedural lapse against Advance License	ANF 2D and Proof of fee not submitted

	A.P.	No.0910033732 dated 24.04.2008	
2.	M/s. Jay EM Exports, Chennai	Relaxation on the exportability of the item wood shavings falling under HSN code 1211 for their 100% EOU project	ANF 2D not submitted
3.	M/s. Indoco Remedies Limited, Mumbai	EOP extension of AA no. 0310808171 db. 29.09.2016, 0310813977 db. 14.06.2017, 0310813494 db. 24.05.2017, 0310810570 db. 17.01.2017, 0310817428 db. 29.11.2017, 0310812275 db. 30.03.2017, 0310812661 db. 21.04.2017, 0310809724 db. 09.012.2016, 0310813848 db. 08.06.2017	ANF 2D and proof of fee not submitted
4.	M/s. Kogta Import Export Pvt. Ltd., Jalgaon (MH)	Request for EOP extension for Advance License No. 0310818152 dated 02.01.2018	ANF 2D and proof of fee not submitted
5.	M/s. Indocool Composites Pvt. Ltd., Chennai	Redemption of Advance Authorization no. 0410159126 dated 01.08.2014.	ANF 2D and Proof of fee not submitted
6.	M/s. Gracure Pharmaceuticals Ltd., New Delhi	Grant approval for redemption of Advance license no. 0510399972 db. 21.09.2016.	ANF 2D and Proof of fee not submitted
7.	M/s. S SImpex, Tamil Nadu	Extension in EOP of Advance Authorization no. 0410162900 dated 17.03.2017	ANF 2D and Proof of fee not submitted
8.	M/s. CHL Limited, New Delhi	Exemption in maintaining Annual Average against 5 EPCG License	ANF 2D and Proof of fee not submitted
9.	M/s. Hill Green Agro Export, Nashik	Redemption against free shipping bills under EPCG License.	Proof of fee not submitted
10.	M/s. Shree Ram Rice and Gen. Mills, Haryana	Consideration of Export toward used in Multiple EPCG license of Multiple manufacturer in respect of their EPCG license No. 3330003074 db. 24.10.2013	ANF 2D and Proof of fee not submitted
11.	M/s. Radha Rani Foods Pvt. Ltd., Haryana	Consideration of Export toward used in Multiple EPCG license of Multiple manufacturer in respect of their EPCG license No. 3330003323 db. 01.07.2014	ANF 2D and Proof of fee not submitted
12.	M/s. B. R. Foods, Karnal	Consideration of Export toward used in Multiple EPCG license of Multiple manufacturer in respect of their EPCG license no. 3330003493 db. 26.12.2014	ANF 2D and Proof of fee not submitted
13.	M/s. Vardhman	Issuance of EODC against	Proof of fee not

	Rice & General Mills, Haryana	EPCG license No. 3330003034 db. 13.09.2013 against free shipping bill.	submitted
14.	M/s. XL Laboratories Pvt. Ltd., New Delhi	Grant Approval for redemption of Advance License no. 0510401371 db. 20.01.2017	ANF 2D and Proof of fee not submitted
15.	M/s. Bharat Parenteral Limited, Vadodara	Reopen closed MEIS Application (2 Nos.) 1. 34/21/090/80031/AM17 dated 06.04.2016 2. 34/21/090/80967/AM17 dated 09.08.2016.	ANF 2D and Proof of fee not submitted

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