MINUTES OF 4th MEETING OF EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 11.00 AM ON 12.07.2019 IN COMMITTEE ROOM NO.11, H WING, UDYOG BHAWAN, NEW DELHI.

I. Following officers attended the meeting:

i. Vaibhav Bhatnagar, OSD, Department of Revenue
ii. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
iii. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

II. Minutes of the last Meeting held on 28.06.2019 were confirmed.

III. The Committee deliberated upon all the cases and following decisions were taken:

Sl. No.	Firm's Name and Numbers	EPCG Authorisation No.	Subject	Decision of the EPCG Committee
1.	M/s. UPL Limited., Mumbai 01/60/162/00016/AM20/PRC/EPCG	0330041162 dated 05.03.2015	Request for condonation of delay in submission of enhancement fees after prescribed time limit.	The Committee noted that in the case of the party, the authorisation was utilised for import of goods in excess of duty saved amount by more than 10% by customs authority as per para 5.16 of HBP of FTP 2015-20. They have fulfilled the export obligation and submitted the documents for redemption to the RA and the request is to allow regularisation of late payment of additional fee to cover excess imports. The Committee took into account the deficiency letter dated 31.10.2018 raised by RA, advising the party to approach EPCG committee for condonation of delay in submission to the request to the RA. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay in payment of fee for excess duty saved amount as envisaged in Para 5.16(a) of HBP 2015-20. **This has the approval of DG.**
2.	M/s. Lifelong Meditech Pvt Ltd, Gurgaon 01/36/218/55/AM-20/EPCG	i. 0530137695 dated 24.12.2004 ii.0530152611 dated 30.06.2010 iii.0530150211	Request for waiver of submission of installation certificate	The request of the party is for waiver of submission of installation certificate as their plant/branch Lifelong Meditech Limited Plot no. 23, Sec-5, IMT, Manesar, Distt. Gurgaon (Haryana) was burnt down on 27.05.2012 due to massive fire.

		dated 30.10.2009 iv.0530156254 dated 17.08.2011 v.0530155074 dated 18.03.2011 vi.0530155073 dated 18.03.2011 vii.0530157077 dated 30.11.2011 viii.0530154266 dated 16.12.2010 ix.0530153249 dated 01.09.2010	for issuance of EODC.	The case Committee took into account submission of the party that that their entire record along with equipments/ plants and soft copies of the computerized record has been completely burnt down on 27.05.2012 due to massive fire at Plot No.23, Sector-5, IMT, Manesar, Distt. Gurgaon. The Committee noted that the party has fulfilled 100% EO in respect of 03 EPCG authorizations and 80.74% EO against EPCG authorization No.0530140191 dated 04.01.2006. The case was taken up in the EPCG Committee meeting held on 26.10.2016 and it was allowed to permit submission of audit certificate instead of installation certificate. The Committee deliberated upon the case and decided to **defer** it for examination on file as the party had not included these EPCG authorisation in their earlier request.
3.	M/s. Reliance Industries Limited, Mumbai 01/36/218/59/ AM-20/EPCG	i.0330035980 dated 30.05.2013 ii.0330036346 dated 12.07.2013 iii.0330038198 dated 28.02.2014 iv.0330036698 dated 02.09.2013 v.0330038313 dated 13.03.2014 vi.0330041716 dated 19.05.2015 vii.0330041718 dated 19.05.2015 viii.0330042013 dated 30.06.2015 ix.0330042441 dated 21.08.2015 x.0330038307 dated 13.03.2014 xi.0330040078 dated 27.10.2014 xii.0330040110 dated 03.11.2014	Request for condonation of delay in installation of capital goods beyond 18 months	The Committee took into account the submission of the party that they are implementing a large number of projects in petroleum and petrochemical sector at their Jamnagar facility. On a review of the status of implementation schedule and import completion, they have observed that there is delay in the installation of the capital goods. Therefore, the party has requested for condonation of delay in installation of capital goods till 30th September, 2018. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** condonation of delay in installation of capital goods up to 30th September, 2018, subject to payment of composition fee of Rs.5000/- against each authorization and submission of fresh installation certificate. RA to verify that no ECA/DRI/Customs is pending. **This has the approval of DG.**

		xiii.0330040721 dated 15.01.2015 xiv.0330040182 dated 12.11.2014 xv.0330040170 dated 12.11.2014 xvi.0330041940 dated 24.06.2015 xvii.0330041037 dated 23.02.2015 xviii.0330041107 dated 27.02.2015 xix.0330041491 dated 21.04.2015 xx.0330042352 dated 06.08.2015 xxi.0330042440 dated 21.08.2015 xxii.0330038378 dated 21.03.2014 xxiii.0330038268 dated 07.03.2014 xxiv.0330037503 dated 19.12.2013 xxv.0330036750 dated 11.09.2013 xxvi.0330038415 dated 25.03.2014 xxvii.0330037195 *dated* 07.01.2013 xxviii.0330040254 dated 20.11.2014 xxix.0330040705 dated 14.01.2015 xxx.0330041181 dated 11.03.2015 xxxi.0330041695 dated 15.05.2015 xxxii.0330042545 dated 07.09.2015		

		xxxiii.0330042607 dated 16.09.2015 xxxiv.0330038964 dated 11.06.2014 xxxv.0330040613 dated 31.12.2014 xxxvi.0330040079 dated 27.10.2014 xxxvii.0330040200 dated 13.11.2014 xxxviii.0330040207 dated 14.11.2014 xxxix.0330038688 dated 06.05.2014		
4.	M/s. Reliance Industries Limited, Mumbai 01/36/218/58/ AM-20/EPCG	i.0330034702 dated 01.01.2013 ii.0330034704 dated 02.01.2013 iii.0330035743 dated 10.05.2013 iv.0330036280 dated 04.07.2013 v.0330037074 dated 21.10.2013 vi.330037383 dated 05.12.2013 vii.0330037687 dated 08.01.2014 viii.0330042311 dated 31.07.2015 ix.0330037834 dated 24.01.2014 x.0330040991 dated 18.02.2015 xi.0330041108 dated 27.02.2015 xii.0330036437 dated	Request for condonation of delay in installation of capital goods	The Committee took into account the submission of the party that they are implementing a large number of projects in petroleum and petrochemical sector at their Jamnagar facility. On a review of the status of implementation schedule and import completion, they have observed that there is delay in the installation of the capital goods. Therefore, the party has requested for condonation of delay in installation of capital goods till 30th September, 2018. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** condonation of delay in installation of capital goods up to 30th September, 2018, subject to payment of composition fee of Rs.5000/- against each authorization and submission of fresh installation certificate. RA to verify that no ECA/DRI/Customs is pending. **This has the approval of DG.**

		25.07.2013 xiii.0330037164 dated 31.10.2013 xiv.0330036113 dated 14.06.2013 xv.0330033662 dated 11.09.2012 xvi.0330035155 dated 22.02.2013		
5.	M/s. Marpol Pvt Ltd., Goa 01/60/162/149/AM20/PRC	i.1730001059 dated 15.09.2010 ii.1730001054 dated 01.09.2010	Request for second extension in EOP in respect of zero duty EPCG authorisation.	The Committee noted that the specific EO is counted only after annual average EO is fulfilled. The party has not fulfilled annual average EO in spite of expiry of export obligation period in respect of both the authorisations. The party has now sought extension in EOP beyond two years for fulfilling EO. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
6.	M/s. Rayon Textiles India Pvt Ltd, Anjad, MP 01/37/218/81/AM-19/EPCG-II	i.1130001697 dated 11.02.2010 ii.1130001784 dated 14.05.2010 iii.1130001651 dated 18.12.2009	Request for allowing same and similar products.	The request of the party is for allowing export of same and similar product in respect of EPCG authorizations obtained for export of Cotton Yarn with ITCHS Code 52050000. The party has stated that they have set up textile unit for manufacturing of yarn from cotton under EPCG Scheme and requested for allowing export of cotton and cotton waste under the same and similar products category. The case was first taken up in EPCG Committee meeting held on 29.03.2019 and it was decided to defer it. The Committee deliberated upon the case and noted that the request is not for any relaxation of provisions of FTP. The Committee, therefore, decided to **remand** the case back to RA. RA shall decide the request for allowing export of alternate products as per the provisions of the FTP on merit.

7.	M/s. Avanti Feeds limited, Hyderabad 18/148/AM-19/P-5	i.0930003063 dated 10.04.2007 ii.0930003285 dated 22.06.2007 iii.0930007281 dated 14.07.2011 iv.0930007717 dated 30.11.2011 v.0930007929 dated 14.02.2012	Request for review of decision taken by EPCG Committee at its meeting held on 06.02.2013 on nexus between shrimp feed and shrimp processing and export-regarding.	The party has requested for review of the decision of EPCG Committee taken in its meeting held on 06.02.2013. The Committee observed that the authorisation was issued for import of capital goods for manufacture of shrimp feed and export of Processed Shrimps. Earlier their request was placed before the EPCG Committee meeting held on 06.02.2013 and the case was rejected with the view that there was no direct nexus between the item manufactured by the capital goods, i.e., shrimp feed and the export product "Processed Shrimps". However, in view of the fresh representation from the party, the case was reconsidered in the meeting held on 06.03.2013 and the decision was that "there is direct nexus between the import item and the shrimp feed being produced by the applicant. The export product is processed shrimp, which is a value added product and will also be exported by the applicant; that the Committee is of the view that EPCG Licence may also be considered in such a case with the condition that for fulfillment of Export Obligation only the value of shrimp feed should be considered and that a Policy view may be taken by DGFT." The case was again placed in EPCG Committee in its meeting held on 29.11.2018 when representative of the party presented their case. The case was deferred with the direction to call the comments of RA along with a copy of the rejection letter. RA, Hyderabad gave the report that the case is not being redeemed due to lack of direct nexus between the machinery imported and the export product. The Committee examined the case and decided to maintain the **rejection** on the above ground.
8.	M/s. Srinivasa Engineering Works, Chennai 01/37/218/350/AM-	0430014014 dated 09.09.2014	Review of the decision taken in EPCG Committee meeting held on	The request of the party is for fulfillment of specific export obligation by job work supplies effective to SEZ in respect of EPCG authorization No.04300014014 dated 09.09.2014. The party is doing job work for third party M/s.Sundram Fasteners Limited located in SEZ unit which they are exporting

	17/EPCG-II		06.12.2017 regarding fulfilment of Specific EO by job work supplies effective to SEZ.	after further processing at their end. The request was taken up in EPCG Committee meeting and it was decided to reject as the supply to SEZ should be through Bill of Exports for considering towards EO fulfillment under EPCG Scheme. The Committee heard the representative of the party who appeared for the PH. The Committee deliberated upon the case and decided to **defer** it for examination on file.
9.	M/s. Divy Bhoj Sansthaan, New Delhi 01/36/218/237/AM-19/EPCG-I	i.0530157213 dated 16.12.2011	Request for transfer of EPCG authorizations.	The Committee observed that the case was earlier deferred in its meeting held on 14.06.2019 due to non-appearance of the representative of the party for hearing. The Committee heard the representative of the party who appeared for the PH. The Committee took into account the submission of the party that break up of partnership and their failure to get into international market has made them realised that they are unable to continue the operation and, therefore, fulfilling the EO is out of their control. They have now entered into slump sale agreement with M/s. An Products and Machines Pvt Ltd, who has agreed to fulfil the EO. The Committee noted that, according to the party, as per para 15 of Slump Sale Agreement dated 24.05.2019, M/s.An Products and Machines Pvt Ltd, New Delhi has agreed to fulfil EO in respect of subject EPCG Authorisation No.0530157213 dated 16.12.2011 and ready to give fresh Bank Guarantee. The Committee deliberated upon the case and decided to **defer** the matter to examine it further by calling the party for personal hearing.
10.	M/s. Liberty Shoes Ltd, Karnal 01/36/218/03/AM-19/EPCG-I	i.3330000583 dated 21.07.2006 ii.3330000638 dated 16.10.2006 iii.3330000652	Review of the decision taken in EPCG Committee meeting held on	The Committee observed that the request of the party for waiver of shortfall in maintenance of Annual Average EO due to bankruptcy of two of their major overseas buyers and illegal labour strike during the year 2006-07 was rejected as the grounds like foreign buyer going bankrupt and continuous labour unrest are too generic trade

		dated 30.10.2006 iv.3330000701 dated 22.01.2007 v.3330000840 dated 11.09.2007 vi.3330001190 dated 25.11.2008 vii.3330001579 dated 04.02.2010	27.09.2018 regarding waiver of shortfall in maintenance of annual average EO.	and business related reasons/situations to merit positive consideration. The review request of the party was taken up in EPCG Committee meeting held on 29.03.2019 and was deferred on the request of the party as they could not able to attend PH. The case was again deferred in EPCG Committee meeting held on 14.06.2019 and 28.06.2019 on the request of the party. The Committee heard the representative of the party who appeared for the PH. The representative of the party stated that while calculating annual average EO, their exports to erstwhile USSR were counted which should be excluded from the Annual Average EO in terms of para 5.7.4 of HBP 2006-2007 which stipulates that 'Wherever average level of export obligation was fixed taking in to account the exports made to former USSR or to such countries as notified by the DGFT under this paragraph, the average level of exports shall be reduced by excluding exports made to such countries". The Committee deliberated on the case and noted that the request is not for any relaxation of the FTP provision. The Committee, therefore, decided to **remand** the case back to RA to consider the request for considering the request of the party on merit in terms of policy and procedures applicable to the subject EPCG authorisation.
11.	M/s. Metal Forms Pvt Ltd, Chennai 01/36/218/132/AM-19/EPCG-I	0430011487 dated 25.07.2012	Review of the decision taken in EPCG Committee meeting held on 03.01.2019 regarding condonation of procedural lapse of non-inclusion of	The Committee observed that RA has rejected the request of the party for redemption on the ground that the drawback shipping bills without third party details could not be accepted for fulfilment of EO. The Committee in its meeting held on 03.01.2019 rejected their request for condonation of procedural lapse of non-inclusion of third party details in drawback shipping bill and regularization of exports of additional product made prior to endorsement of the same on the ground that the party's justification that due to lack of knowledge of the procedures, they could not mention the third party details on the drawback shipping bills is devoid of any merit.

			Third party details in Draw back shipping Bill.	The Committee also decided that since the first request could not be considered, there was no need to pass any order on merit on the other request of regularization of exports of additional product made prior to endorsement of the same. The Committee heard the representative of the party who appeared for the PH and repeated the above submissions. The Committee deliberated upon the case and decided to maintain its earlier decision of **rejection** taken on 03.01.2019 as the grounds given by the party do not merit any favourable consideration.
12.	M/s. RR Kabel Ltd, Mumbai 01/37/218/206/AM-19/EPCG-II	i.0333028509 dated 28.01.2011 ii.0330031557 dated 09.01.2012	Condonation of delay for payment of fee for excess utilization of duty saved.	The Committee noted that in the case of the party, the authorisation was utilised for import of goods in excess of duty saved amount by more than 10% by customs authority as per para 5.16 of HBP of FTP 2015-20. They have fulfilled the export obligation and submitted the documents for redemption to the RA and the request is to allow regularisation of late payment of additional fee to cover excess imports. The Committee took into account the deficiency letter dated 28.03.2018 raised by RA, advising the party to approach EPCG committee for condonation of delay in submission to the request to the RA. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay in payment of fee for excess duty saved amount as envisaged in Para 5.16(a) of HBP 2015-20. **This has the approval of DG.**
13.	M/s. S Viswanathan (Printers & Publishers) Pvt Ltd., Chennai 01/37/218/182	0430011985 dated 17.12.2012	Review of the decision taken in the EPCG Committee meeting held on 24.01.2019	The party has requested for condonation of procedural lapse of non-mentioning of the EPCG authorization number and date on shipping bills in respect of the EPCG authorization. RA, Chennai in report dated 08.01.2019 has stated that the party has submitted the documents and requested for EODC with free shipping bills.

	/AM-17/EPCG-II		regarding the request for condonation of non-mentioning of EPCG authorisation number in the shipping bills.	RA had already informed the party vide letter dated 06.09.2018, stating that the free shipping bills cannot be considered for EO fulfilment and have advised to regularize the case by payment of duty+ interest to the customs & produce challan & original customs letter. The request was rejected in EPCG Committee meeting held on 24.01.2019 as there was no merit in accepting the free shipping bills under EPCG Scheme. The Committee heard the representative of the party who appeared for the PH. The Committee noted that the party has made direct exports and due to procedural lapse filed free shipping bills without mentioning the EPCG authorisation number. The Committee deliberated upon the case and decided to maintain the earlier decision of **rejection** taken in its meeting held on 24.01.2019 as the grounds given by the party do not merit any favourable consideration..
14.	M/s. Bhavannji Mills, Rajapalaym 01/36/218/35/AM-19/EPCG-I	3530001335 dated 02.11.2005	Request for condoning procedural lapse of not mentioning EPCG License no. & EPCG holder name in the third party shipping bill.	The request of the party is for condonation of procedural lapse of not mentioning of EPCG Licence No. & EPCG holder's name in the third party Shipping bill No.1900828 dated 20.03.2008 as due to oversite they had forgotten to endorse the same in this shipment. Their request dated 15.04.2019 has been regretted vide section letter dated 02.05.2019 on the ground that there is no provision for condonation of procedural lapse for non-mentioning of EPCG authorisation number and name in third party shipping bills in FTP. Their request for counting of exports vide shipping Bill No.1900828 dated 20.03.2008 has also been rejected by RA, Madurai. The Committee deliberated upon the case and decided to **reject** it as third party free shipping bills are not accepted under EPCG Scheme and the reason given by the party has no merit for favourable consideration.

15.	M/s. Gotawat Industries, Bangalore 01/36/218/26/ AM-20/EPCG	0730009496 dated 25.10.2010	Request for condonation of delay in installation of capital goods beyond 18 months.	The Committee took into account the submission of the party that they had imported machinery vide bill of entry no.2407670 dated 08.12.2010 and installation took place in the month of May 2011, but due to procedural lapse they could not apply for the installation certificate in time. As per installation certificate submitted by the party the installation of capital goods has taken place on 10.06.2012 which is beyond 18 months of import. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** condonation of delay in installation of capital goods up to 10.06.2012, subject to payment of composition fee of Rs.5000/-against authorization and submission of fresh installation certificate. RA to verify that no ECA/DRI/Customs is pending. **This has the approval of DG.**
16.	M/s. Swarnagiri Wire Insulations Pvt Ltd, Hubli 01/37/218/326 /AM-18/EPCG-II	0730004845 dated 10.11.2006	Review of the decision taken in the EPCG committee meeting held on 24.01.2019 in respect of request for condonation of non-issuance of Bills of Exports in respect of exports made to SEZ unit.	The party has requested for condonation of non-issuance of Bills of Exports in respect of exports made to SEZ unit towards fulfillment of EO. The request of the party was rejected in the EPCG Committee meeting held on 24.01.2019 on the ground that Bill of Exports is a mandatory document for claiming benefit under Foreign Trade Policy and the request was found to be devoid of any merit. The Committee deliberated upon the case and decided to **maintain** the rejection in its meeting held on 24.01.2019.
17.	M/s. Trident Forgings (P) Ltd., Chennai 01/60/162/213 /AM20/PRC	0430009333 dated 27.12.2010	Second extension in EOP.	The Committee deliberated upon the case and decided to **defer** it for further examination.
18.	M/s. Daejung Moparts Pvt Ltd, Tamil Nadu	i.0430001649 dated 21.04.2004 ii.0430003620 dated	Review of the decision taken in EPCG Committee meeting held on	The Committee deliberated upon the case and decided to **defer** it as the representative of the party who was called for PH could not attend the meeting.

	01/36/218/98/ AM-18/EPCG-I	17.04.2006 iii.0430004038 dated 01.09.2006 iv.0430004039 dated 01.09.2006	29.11.2018- Request for consideration of third party exports for fulfilment of EO and condonation of procedural lapse for not mentioning EPCG authorization number in third party shipping bills.	
19.	M/s. Manohar Enterprises, Bangalore 01/36/218/22/ AM-20/EPCG	0730007473 dated 10.10.2008	Request for second extension of EOP for 2 years and permission to amend the authorizatio n with ore ITC HS Code for additional export items.	The Committee noted that the party has obtained first extension in EOP for two years but could not fulfill EO in the extended EOP and, therefore, seeks second extension for further two years for fulfillment of EO by alternate products. The Committee deliberated upon the case and decided to advise the party to **approach concerned RA** for their request for extension in EOP. RA may examine the request in terms of provisions of Public Notice No.36/2015-20 dated 25.10.2017 read with the Public Notice No.78/2015-20 dated 11.03.2019, on merit. The request for allowing additional export product may also be considered by RA on the basis of the relevant provisions of the FTP, on merit.
20.	M/s. T.C. Spinners Pvt Ltd., Mohali 01/36/218/56/ AM-20/EPCG	3030006598 dated 23.04.2010	Request for acceptance of installation certificate issued by Chartered Engineer instead of Central Excise.	The Committee noted that the party has stated that they failed to obtain installation certificate from Jurisdictional Central Excise Authority and that they have purchased the company from previous owners and at the time of filling fresh EPCG application the company was registered with Central Excise but falls under the exempted category, being the Textile/yarn. The Committee deliberated upon the case and noted that the current FTP allows that the Authorization holder can produce the installation certificate from the jurisdictional Customs authority or an independent Chartered Engineer, at the option of the authorisation holder and

				further that where the authorisation holder opts for independent Chartered Engineer's certificate, he shall send a copy of the certificate to the jurisdictional Customs Authority for intimation/ record. The Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP2015-20 to allow** acceptance of installation certificate from Chartered Engineer, subject to intimation to the Jurisdictional Customs Authority and subject to payment of composition fee of Rs.5000/- against each Authorisation. Further, RA to verify that no ECA/DRI/Customs is pending. **This has the approval of DG.**
21.	M/s. Banco Products (India) Ltd, Vadodara 01/36/218/32/ AM-20/EPCG	3430001256 dated 17.06.2008	Request for EODC and Re-fixation Annual Average Obligation.	The Committee took into account the submission of the party that they are manufacturers and exporters of Radiators, Gaskets & Asbestos Jointing Sheets, established since 1961. They have obtained subject EPCG authorisation for importing Calender roll, Plugs for roll, Rotary Joint which are capable of use in the manufacture of Gaskets & Asbestos Jointing Sheets. However, at the time of application, they had mentioned only Asbestos Jointing Sheets as export product and submitted the nexus certificate from Chartered Engineer as required. The Committee deliberated upon the case and decided to **remand** the case back to RA. RA to decide on merit as per the relevant provisions of the policy.
22.	M/s. G.G. Automotive Gears Ltd., Dewas 01/60/162/195 /AM20/PRC	1130001675 dated 19.01.2010	Request for 2nd EOP extension up to 2 years of EPCG license no. 1130001675 dated 19.01.2010.	The party has sought second extension in the EO period for 2 years from the date of endorsement against zero duty EPCG authorization. The Committee noted that even after more than nine years of obtaining subject EPCG authorisation the party has not made any exports. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.

23.	M/s. Reflex Communications Private Limited, Howrah 01/36/218/54/ AM-20/EPCG	0230011687 dated 26.08.2016	Request for Transfer of EPCG Authorisation No. 0230011687 dated 26.08.2016 in favour of Group Company M/s. Simplex Engineering Company.	The party has requested for transfer of EPCG Authorisation No. 0230011687 dated 26.08.2016 in favour of Group Company M/s. Simplex Engineering Company for fulfillment of EO. The Committee noted that the provision for fulfillment of EO by exports of group company was deleted w.e.f. 18.04.2013. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
24.	M/s. Precision Machine & Auto Components (P) Ltd, Chennai 01/37/218/186 /AM-15/EPCG-II	i.0430006152 dated 26.05.2008 ii.0430002478 dated 21.05.2008	Request for fulfilment of export obligation through third party export	The party has requested for fulfilment of export obligation through third party exports. The Committee noted that the RA has given the report that in Authorisation No.0430006152 dated 26.05.2008 and Authorisation No.0430002478 dated 21.05.2008, for the supplies are made to SEZ unit; the export documents, vis. Bill of Exports are in the name of the EPCG authorization holder, i.e., Precision Machine & Auto Components Pvt. Ltd, and not in the name of the third party, i.e., M/s Precision Equipment's (Chennai) Pvt. Ltd,. The third party name is not mentioned in the Bill of Exports but the BRCs are in the name of third party M/s. Precision Equipment's (Chennai) Pvt. Ltd, Chennai. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request to accept the BRCs in the name of the third party when the Bills of Exports are in the name of the EPCG authorization holder without endorsement of name of the third party.
25.	M/s. Vikas Industries, Mumbai 01/36/218/47/ AM-20/EPCG	0330042485 dated 28.08.2015	Request for condonation of delay for payment of fee for Excess Utilisation of Duty Saved Value against EPCG License no.	The Committee noted that in the case of the party, the authorisation was utilised for import of goods in excess of duty saved amount by more than 10% by customs authority as per para 5.16 of HBP of FTP 2015-20. They have fulfilled the export obligation and submitted the documents for redemption to the RA and the request is to allow regularisation of late payment of additional fee to cover excess imports. The Committee took into account the deficiency letter dated 13.03.2019 raised by RA, advising

			0330042485 dated 28.08.2015.	the party to approach EPCG committee for condonation of delay in submission to the request to the RA. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay in payment of fee for excess duty saved amount as envisaged in Para 5.16(a) of HBP 2015-20. **This has the approval of DG.**
26.	M/s. Florence Shoe Company Pvt Ltd, Chennai 01/36/218/72/ AM-20/EPCG	0430015889 dated 17.06.2016	Requested for condonation of short fall of 2.5% in Annual Average for regularization and closer of EPCG License no. 0430015889 dated 17.06.2016.	The request of the party is for condonation of shortfall of 2.5 % in fulfillment of Annual Average EO and the party has claimed to have fulfilled specific EO. The Committee noted that the specific EO is counted only after Annual Average EO has been fulfilled. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
27.	M/s. Webcot, Kerala 01/37/218/235 /AM-19/EPCG-II	i.1030002859 dated 19.05.2015 ii.1030003451 dated 28.12.2017	Request for permission to take over the EPCG obligation by M/s. Dynamic Techno Medicals Pvt Ltd.,-regarding	The Committee noted that M/s. Webcot, Erunakulam, has obtained EPCG authorisations No.1030002859 dated 19.05.2015 and 1030003451 dated 28.12.2017. The capital goods imported have been installed at the premises of Webcot, Eunakulam and installation certificates have been submitted to Customs and RA Cochin. Due to business exigencies M/s. Webcot has entered into an agreement with M/s. Dynamic Techno Medicals Pvt Ltd for transfer the business of M/s. Webcot, Erunakulam, to M/s. Dynamic Techno Medicals Pvt Ltd. RA, Cochin vide their letter dated 13.11.2018 requested them to confirm whether IEC and RCMC of M/s. Dynamic Techno Medicals (P) Ltd, Aluva has been modified with necessary changes. In response M/s. Dyanamic Techo Medicals Pvt Ltd vide letter dated 10.12.2018 provided requisite clarifications after modifying the IEC and RCMC with necessary

				changes and stated that it is only a business purchase of a proprietary concern and hence no statutory filing with Registrar of companies is required. Subsequently, RA vide their letter dated 07.01.2019 has stated that there is no provision in the FTP for allowing transfer of EPCG authorisations from one unit to the other. The Committee deliberated upon the case and decided to **defer** the matter to examine it further by calling the party for personal hearing.
28.	M/s. Euro Multivision Limited, Mumbai 01/60/162/155 /AM20/PRC	i. 0330012625 dated 20.07.2006 ii. 0330013848 dated 07.11.2006 iii. 0330014052 dated 23.11.2006 iv. 0330014150 dated 29.11.2006 v. 0330006692 dated 24.09.2004 vi. 0330008741 dated 27.05.2005 vii. 0330008971 dated 22.06.2005 viii. 0330010648 dated 27.12.2005	Request to allow closure of EPCG authorizations	The party has requested for allowing of closure of EPCG authorizations in terms of General Exemption No.160 under Customs Manual read with Notification No.25/2002-Cus dated 01-03-2002. The Committee heard the representative of the party who appeared for the PH. The party has stated that they had obtained EPCG authorisations under 5% duty scheme during AM 2005 and AM2006 and imported machinery under the above 5% EPCG authorisations but later on realized that the machineries imported attract zero percent duty in terms of General Exemption No.160 under Customs Manual read with notification No.25/2002-Cus dated 01.03.2002. The Committee noted that the import of machinery in terms of General Exemption No.160 under Customs Manual read with notification No.25/2002-Cus dated 01.03.2002 is subject to procedure described in Customs (Import of Goods at concessional Rate of Duty for manufacture of Excisable Goods) Rules, 1996. In this connection relevant provision of Rule 3 and Rule 4 of Customs (Import of Goods at concessional Rate of Duty for manufacture of Excisable Goods) Rules, 1996 are reproduced below:

				i. RULE 3. Registration. – (1) A manufacturer intending to avail of the benefit of an exemption notification referred to in sub-rule (1) of rule 2, shall obtain a registration from the [Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise] having jurisdiction over his factory. (2) The registration shall contain particulars about the name and address of the manufacturer, the excisable goods produced in his factory, the nature and description of imported goods used in the manufacture of such goods. (3) The [Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise] shall issue a certificate to the manufacturer indicating the particulars referred to in sub-rule (2). ii. RULE 4. Application by the manufacturer to obtain the benefit. - (1) A manufacturer who has obtained a certificate referred to in sub-rule (3) of rule 3 and intends to import any goods for use in his factory at concessional rate of duty, shall make an application to this effect to the [Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise] indicating the estimated quantity and value of such goods to be imported, particulars of the notification applicable on such import and the port of import. [(1A) The manufacturer may, at his option, file the application specified under sub-rule (1), either in respect of a particular consignment, or indicating his estimated requirement

				of such goods for a quarter.] (2) The manufacturer shall also give undertaking on the application that the imported goods shall be used for the intended purpose. The Committee noted that in the instant case the party has not followed the procedure stipulated in the Customs (Import of Goods at concessional Rate of Duty for manufacture of Excisable Goods) Rules, 1996. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.

DGFT = Directorate General of Foreign Trade, DG = Director General, FTP = Foreign Trade Policy, HBP v1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, B.O.E.=Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer-Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate.