Directorate General of Foreign Trade
(PRC Section)

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

Meeting No. 12/AM19 held on 21.08.2018 at 10:30 AM

The following members were present in the meeting:

1.	Shri K. C. Rout	Addl. DGFT
2.	Shri J. V. Patil	Addl. DGFT
3.	Shri S.B.S. Reddy	Addl. DGFT
4.	Shri N K Srivastava	Addl. DGFT
5.	Shri Akash Taneja	Jt. DGFT
6.	Shri Rajbir Sharma	Jt. DGFT
7.	Shri Lokesh H. D.	Jt. DGFT

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

Case No.01: M/s Shivaraja Impex Company, Virudhunagar, Tamil Nadu
F. No. 01/60/162/252/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in EOP of Advance Authorization No. 3510045155 dated 10.04.2017.

1. The firm has stated that they had obtained the above authorization and made imports on 27.07.2017 and 29.07.2017 and had started the processing of the pulses for exports.

2. However, with the sudden removal of restriction on export of Indian origin dals vide notification no.28/2015 dated 15.09.2017, their customer who had confirmed the orders with them had cancelled the orders as the export market prices fell as soon as the above notification was issued.

3. The imported pulses processed by them are being held by them till now. They have stated that they are now getting export orders with difficulties and price losses and therefore have requested for extension of obligation period.

Decision: The Committee went through the statements made by the firm and noted that the imported pulses cannot be allowed to be diverted to the domestic market and the firm is said to have not been able to export due to fluctuation in the prices of the export product. Therefore the Committee decided to allow EOP extension for a period of 3 months from the date of endorsement subject to payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation beyond 90 days from date of imports. The firm shall approach the RA within a period of one month from the date of issue of the decision of the PRC.

(Action: Applicant)

Case No.02: M/s Swani Spice Mills Pvt. Ltd., Mumbai
F. No. 01/60/162/254/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in EOP of 90 days Against Advance Authorization No. 0310804398 dated 04.05.2016.

The firm has stated that the export could not be completed in 90 days due to very short time in obtaining total export order & executing the same.

Decision: The Committee noted that the firm has not cited anything on genuine hardship caused to them and no reasons have been given for not fulfilling the EO within the stipulated EOP and therefore decided to reject the case of the firm.

(Action: Applicant)

Case No.03: M/s KSE Electricals Pvt. Ltd., Kolkata
F. No. 01/60/162/256/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Revalidation of MEIS No.0219029872 dated 01.12.2016 and data send to Customs Authority without error code.

The firm has stated that there was error in MEIS data transmission to Customs with status showing error code as 09, 00, and 93 even though the data has been transmitted thrice by the DGFT authorities. In the meantime, the MEIS Scrip is said to have expired on 30.06.2018. Therefore, the firm has requested for revalidation of MEIS and transmission of data to customs without error.

Decision: The Committee noted that as per Para 3.13 of the HBP 2015-20, the Duty Credit Scrips issued on or after 01.01.2016 shall be valid for a period of 24 months from the date of issue. Further Para 2.20(d)(i) of the HBP 2015-20 provides for revalidation of scrips by RA on the grounds of transmission errors. Therefore the Committee decided to inform the firm to approach the jurisdictional RA who shall ensure that the data error is rectified though the EDI/NIC-DHFT HQs and then examine the request of the firm for revalidation.

(Action: RA)

Case No.04: M/s Mylan Laboratories Ltd., Hyderabad
F. No. 01/60/162/1231/AM18/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Special permission against extension of EOP up to 30.05.2017 against Advance Authorization No.0910060258 dated 28.05.2014.

The firm has stated that due to ~~their~~ export instability, they have not exported the proportionate exports against imports made within the valid/extended period (30 months). Hence, they proposed to apply for further extension for 6 months i.e. 36 months. In this regard they want permission for extension of EO period up to 30.05.2017.

Decision: The Committee went through the statements made by the firm and noted that the firm has already fulfilled the export obligation and intends to regularize the exports made after 30 months. The Committee decided to accept the request of the firm for regularization purposes, subject to following conditions:

i. From 18 months upto 24 months on payment of composition fee @ 0.5% of the FOB Value of unfulfilled EO

ii. From 24 months upto 30 months on payment of composition fee @ 0.5% per month on unfulfilled FOB value of export obligation, if firm has fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis

iii. From 24 months upto 30 months on payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation, if firm has not fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis

iv. From 30 months upto 36 months on payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation.

v. The RA shall ensure that the authorisation has not been issued with drug condition for imports from unregistered sources.

(Action: Applicant)

Case No.05: M/s Sterling Auxiliaries Pvt. Ltd., Mumbai
F. No. 01/60/162/264/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in EOP of Advance Authorization No. 0310806545 dated 25.07.2016 because of fire accident occurred in their factory on 31st January 2017.

They have stated that fire occurred in their factory at Dahej, Gujarat on 31st January 2017. In this accident their lot of raw material which was cleared under DEEC, finish good which was manufactured with duty free material and semi finished goods has been destroyed. They have therefore requested for extension in Export obligation period.

Decision: The Committee went though the statements made by the firm and noted that the firm has submitted documents supporting fire accident in their Dahej factory on 31.01.2017. Therefore, the Committee decided to accept the request of the firm for extension in EOP for a period of 6 months from the date of endorsement subject to condition that the factory at which the fire accident has occurred had been declared in ANF 4A (at the time of obtaining the authorization) as the address of the factory / premises where the items to be imported were proposed to be used. The firm shall approach the RA within a period of one month from the date of issue of the decision of the PRC.

(Action: Applicant)

Case No.06: M/s Sterling Auxiliaries Pvt. Ltd., Mumbai
F. No. 01/60/162/265/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in EOP of Advance Authorization No. 0310802289 dated 08.02.2016 because of fire accident occurred in their factory on 31st January 2017.

They have stated that fire occurred in their factory at Dahej, Gujarat on 31st January 2017. In this accident their lot of raw material which was cleared under DEEC, finish good which was manufactured with duty free material and semi finished goods has been destroyed. They have therefore requested for extension in Export obligation period.

Decision: The Committee went though the statements made by the firm and noted that the firm has submitted documents supporting fire accident in their Dahej factory on

31.01.2017. Therefore, the Committee decided to accept the request of the firm for extension in EOP for a period of 6 months from the date of endorsement subject to condition that the factory at which the fire accident has occurred had been declared in ANF 4A (at the time of obtaining the authorization) as the address of the factory / premises where the items to be imported were proposed to be used. The firm shall approach the RA within a period of one month from the date of issue of the decision of the PRC.

(Action: Applicant)

Case No.07: M/s Sterling Auxiliaries Pvt. Ltd., Mumbai
F. No. 01/60/162/266/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in EOP of Advance Authorization No. 0310798230 dated 17.08.2015 because of fire accident occurred in their factory on 31st January 2017.

They have stated that fire occurred in their factory at Dahej, Gujarat on 31st January 2017. In this accident their lot of raw material which was cleared under DEEC, finish good which was manufactured with duty free material and semi finished goods has been destroyed. They have therefore requested for extension in Export obligation period.

Decision: The Committee went though the statements made by the firm and noted that the firm has submitted documents supporting fire accident in their Dahej factory on 31.01.2017. Therefore, the Committee decided to accept the request of the firm for extension in EOP for a period of 6 months from the date of endorsement subject to condition that the factory at which the fire accident has occurred had been declared in ANF 4A (at the time of obtaining the authorization) as the address of the factory / premises where the items to be imported were proposed to be used. The firm shall approach the RA within a period of one month from the date of issue of the decision of the PRC.

(Action: Applicant)

Case No.08: M/s Sterling Auxiliaries Pvt. Ltd., Mumbai
F. No. 01/60/162/267/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in EOP of Advance Authorization No. 0310806461 dated 21.07.2016 because of fire accident occurred in their factory on 31st January 2017.

They have stated that fire occurred in their factory at Dahej, Gujarat on 31st January 2017. In this accident their lot of raw material which was cleared under DEEC, finish good which was manufactured with duty free material and semi finished goods has been destroyed. They have therefore requested for extension in Export obligation period.

__Decision__: The Committee went though the statements made by the firm and noted that the firm has submitted documents supporting fire accident in their Dahej factory on 31.01.2017. Therefore, the Committee decided to accept the request of the firm for extension in EOP for a period of 6 months from the date of endorsement subject to condition that the factory at which the fire accident has occurred had been declared in ANF 4A (at the time of obtaining the authorization) as the address of the factory / premises where the items to be imported were proposed to be used. The firm shall approach the RA within a period of one month from the date of issue of the decision of the PRC.

(Action: Applicant)

Case No.09: M/s Sterling Auxiliaries Pvt. Ltd., Mumbai
F. No. 01/60/162/268/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in EOP of Advance Authorization No. 0310791532 dated 28.11.2014 because of fire accident occurred in their factory on 31st January 2017.

They have stated that fire occurred in their factory at Dahej, Gujarat on 31st January 2017. In this accident their lot of raw material which was cleared under DEEC, finish good which was manufactured with duty free material and semi finished goods has been destroyed. They have therefore requested for extension in Export obligation period.

__Decision__: The Committee went though the statements made by the firm and noted that the firm has submitted documents supporting fire accident in their Dahej factory on 31.01.2017. The EOP of the said authorization had expired on 27.05.2016 much before the fire accident on 31.01.2017. Therefore, the Committee decided to reject the request of the firm for extension in EOP.

(Action: Applicant)

Case No.10: M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai
F. No. 01/60/162/263/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in Export Obligation of Advance Authorization no. 0310798374 Dated 21.08.2015 because of fire accident occurred in their factory on 31st January 2017.

They have stated that fire occurred in their factory at Dahej, Gujarat on 31st January 2017. In this accident their lot of raw material which was cleared under DEEC, finish good which was manufactured with duty free material and semi finished goods has been destroyed. They have therefore requested for extension in Export obligation period.

Decision: The Committee went though the statements made by the firm and noted that the firm has submitted documents supporting fir accident in their Dahej factory on 31.01.2017. Therefore, the Committee decided to accept the request of the firm for extension in EOP for a period of 6 months from the date of endorsement subject to condition that the factory at which the fire accident has occurred had been declared in ANF 4A (at the time of obtaining the authorization) as the address of the factory / premises where the items to be imported were proposed to be used. The firm shall approach the RA within a period of one month from the date of issue of the decision of the PRC.

(Action: Applicant)

Case No.11: M/s Acknit Industries Limited, Kolkata
F. No. 01/60/162/262(A)/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Revalidation and Transferability of DFIA No. 0210186499 dated 15.02.2013.

The firm has stated that, at the time of filing the shipping bill, their representative had by mistake selected the Drawback scheme instead of DFIA scheme due to which the shipping bill was not available for transferability. On numerous reminders and follow ups with DGFT New Delhi, they finally submitted a manual application on 26th January 2016 as till then the 2 shipping bills were not correctly re-available. To conclude, a small mistake from their end took a long time to rectify which in turn led to a huge loss in their business.

Decision: The Committee went through the statements made by the firm and noted that the firm has not exercised due diligence while filing the shipping bill. The powers to convert the scheme of the shipping bill vests with the Customs Authorities. Therefore, the Committee rejected the case of the firm.

(Action: Applicant)

Case No.12: M/s General Engineering Works, New Delhi
F. No. 01/60/162/261/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Relaxation to issue export obligation certificate on behalf of copy of advance license no. P/L/0024328 dated 30.05.1996 and DEEC Passbook no.202369.

The firm has stated that item Non alloy Steel Coated/Plated Wires (Earth Wire Galvanized 7/3.66mm) had been supplied against Special Import Advance Authorization No.P/L/0024328 dated 30.05.1996 to Power Grid Corporation Ltd. They are said to have lost the Original DEEC License and DEEC Book and have also filed the FIR and indemnity bond.

Decision: The Committee went through the statements made by firm and decided to accept the request of the firm for considerating issuance of EOCC by the Jurisdictional RA without original DEEC License No.P/L0024328 and Original DEEC Book No. 202369 subject to following conditions:

i. The firm shall submit a utilization certificate in respect of the said DEEC Licence No. P/L0024328, from the concerned customs authorities to ensure utilization of the authorization/licence for imports.
ii. The firm shall furnish an indemnity bond to the effect that he would indemnify Government for financial loss, if any, on account of loss of the original Licence No.P/L0024328 and Original DEEC Book No. 202369
iii. The firm shall submit all other prescribed documents evidencing the fulfillment of the export obligation.

(Action: Applicant)

Case No.13: M/s UPL Ltd., Mumbai
F. No. 01/60/162/52/AM18/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Revalidation of Duplicate Duty Credit Scrip (FMS) No: 0319034238 Dated 15.05.2015

1. The firm has stated that they had lost the above mentioned duty credit scrip which was valid till 14.11.2016 and therefore had submitted their request to the

Regional Authority of DGFT for issuance of duplicate duty credit scrip on 25.08.2015.

2. A lot of time had been consumed in correspondences between them and the Regional Authority of DGFT.

3. They are said to have submitted their final reply to the RA on 08.07.2016 subsequent to which they have received the duplicate scrip from the RA on 10th November 2016

4. Therefore they had very short time for registration and utilization of duty credit scrip as they had received duplicate duty script just 4 days prior to the date of expiry date of duty credit scrip.

5. In view of the above, the firm has requested for revalidation of the duty credit scrip.

Decision: The Committee went through the statements made by the firm and decided to allow revalidation of the duty credit scrip for a period of 3 months from the date of endorsement due to reasons cited above. The firm shall approach the RA not later than one month from the date of issue of the decision of the PRC.

(Action: Applicant)

Case No.14: M/s Prime Lenses Pvt. Ltd., Panjim
F. No. 01/60/162/262/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Condonation of procedural lapse of not mentioning Advance License No. 1710001746 dated 28.08.2007 on the shipping bills relating to exports effected for fulfillment of Export Obligation.

1. The firm has stated that the export against the above license were done, but erroneously were shown against the EPCG License No.1730000296 dated 09.11.2004 where the obligations was much high amount of Rs.13148608 and was focused with priority and full attention.

2. It is their mistake that they did not mention the advance license No. on the concerned shipping documents along with the EPCG license No.1730000296 dated 09.11.2004.

Decision: The committee went though the statements made by the firm and noted that the authorization is very old and the firm has not taken due diligence in specifying the advance authorization number on the said shipping bill. Further there is no restriction on any exporter in mentioning both, the advance and EPCG authorization numbers on the shipping bills. Therefore the Committee did not find any merits in the statements of the firm and decided to reject the case of the firm.

(Action: Applicant)

Case No.15: M/s Reliance Industries Limited, Mumbai
F. No. 01/60/162/271/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Grant of duty credit under Merchandise Export from India Scheme (MEIS) against Six Shipping bills wherein custom reward scheme has been ticked as "N" due to oversight.

The firm has stated that grant of duty credit under MEIS wherein shipping bill have N in reward column Customs had inadvertently selected N instead of Y in reward column of Shipping bills due to which Shipping bill become ineligible for MEIS benefit – Grant of duty Credit under MEIS wherein shipping bill have N in reward column. Customs had inadvertently selected N instead of Y in reward column of Shipping bills due to which shipping bill become ineligible for MEIS benefit.

Decision: The Committee noted that the declaration of intent is mandatory as per Para 3.14 (a) of the HBP 2015-20 while filing EDI shipping bills and only shipping bills with declaration of intent as "Y" shall be transmitted by Customs to the DGFT. In the absence of declaring "Y" such shipping bills will not be transmitted to DGFT by Customs and will not be eligible for MEIS benefits. Therefore the Committee decided to reject the case of the firm.

(Action: Applicant)

Case No.16: M/s Sreekovil Agencies (P) Ltd., Kerala
F. No. 01/60/162/270/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Revalidation of Advance Authorization No.1010059697 dated 24.01.2017.

The firm has stated that they have completed the export obligation of the advance authorization No.1010059697 dated 24.01.2017 and got the EODC on 23.05.2018, they could not import the material in time. They have opened L/C in May, 2018 against the order of April, 2018 from SABIC, the overseas supplier of Saudi Arabia Government. But the material has not shipped so far. They have repeatedly request SABIC, the supplier of the material to expedite the shipping, they have not acted so far. Off late they understand that there were some technical problems for shipping and are expecting the arrival of material. They are small scale firm and competing in international Market and exporting with the belief of getting the duty benefits. If that is denied they will be in a huge financial trouble. So they have requested to extend the validity of the authorization for a period of 90 days.

Decision: The Committee, after going through the statements made by the firm and detailed deliberations on the location of the firm, was of the view that the case needs consideration and therefore decided to allow revalidation of the authorization for a period of 90 days from the date of endorsement. The firm shall approach the jurisdictional RA within one month from the date of issue of the decision by the PRC.

(Action: Applicant)

Case No.17: M/s Filatex India Limited, New Delhi
F. No. 01/60/162/274/AM17/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Second Revalidation of Advance Authorization No.0510400987 dated 29.12.2016.

The firm has stated that they have placed order on Chips on 16.05.2018 vide their purchase order No.FIL/IMP/18/00026 dated 16.06.2018 against the sale contract No.PIPL/SC/17-18/092 dated 16.05.2018 of the supplier Paramount International PTE Ltd., with the intensions to import the Chips (18th Jun 2018) well before expiry of the advance license. However, due to last minute hardship with the manufacturer as well as strike by the Iranian Truckers, the shipment could not sail from load port within the validity of the advance license.

Decision: The Committee went through the statements made by the firm and noted that the firm is said to have entered into a sales contract and has also made advance payment towards the sales contract, but could not complete the imports due to reasons above. The Committee therefore decided to grant revalidation for a period of 2 months from the date of endorsement. The firm shall approach the jurisdictional regional authority within a period of 1 one month from the date of issue of the decision of the PRC.

(Action: Applicant)

Case No.18: M/s Reliance Industries Limited, Mumbai
F. No. 01/60/162/271/AM18/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Permission to dispose off material DMF, imported under Advance Authorization without payment of duty. Total 15 Advance Authorizations. (1) 3410010065 dated 23.03.2004, (2) 3410010572 dated 26.05.2004, (3) 3410009918 dated 10.03.2004, (4) 3410009789 dated 23.02.2004, (5) 3410010387 dated 06.05.2004, (6) 34100105690 dated 26.05.2004, (7) 3410010386 dated 06.05.2004, (8) 3410011862 dated 28.10.2004, (9) 3410012618 dated 08.02.2005, (10) 3410011861 dated 28.10.2004, (11) 3410012644 dated 10.02.2005, (12) 3410013264 dated 28.04.2005, (13) 3410011776 dated 15.10.2004, (14) 3410012227 dated 21.12.2004 and (15) 3410011775 dated 15.10.2004.

1. The firm has stated that M/s IPCL was issued 15 advance authorization for export product Acrylic Staple Fibre. DMF is one of the input allowed under these advance authorization for export of Acrylic Staple Fibre/Tow.

2. They imported DMF on replenishment basis i.e. after getting Export obligation Discharge Certificate (EODC).

3. After imports there was no production of Acrylic Staple Fibre in their factory and the material is lying unused since 2006.

4. At this stage after exhausting all possibility of utilizing the material in their own factory for producing dutiable goods, they want to dispose off the material to a third party. Further material may start deteriorating fast and can lose all its value.

5. As per Para 4.50 of FTP 20-15-20 Custom duty with interest has to be recovered from Authorisation holder in case of bonafide default in export obligation. But in their case there is no default in export obligation as they have imported after obtaining bond waiver/EODC and hence not liable to pay custom duty or interest as such there is no default in export obligation.

6. The Policy division has commented that the since the material imported against the advance authorizations cannot be transferred even after fulfillment of EO, the case can only be considered by PRC.

Decision: The Committee, after going through the statements made by the firm noted that the firm has already fulfilled the obligation and is said to have discontinued the production of the acrylic staple fibre and the DMF has become surplus and lying with them for last 11 years. The Committee therefore decided to accept the request of the firm to transfer the un-used DMF material imported under the authorization to any other manufacturer.

(Action: Applicant)

Case No.19: M/s Talbros Sealing Materials Pvt. Ltd., Delhi
F. No. 01/60/162/ 0003/AM16/PRC (Pt.)
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in E.O. period in respect of Advance Authorization No.0510347523 dated 26.02.2013.

The firm has stated that they have completed the EO 43.83 in quantity terms and 246.35% in terms of value upto 26.02.2015 i.e. the validity of first extended EO period and they further applied for E.O. extension on 20.02.2015 for second time but till date they have not received any reply against the same. Meanwhile due to lack of procedural knowledge their export department has made some more export during the month of March and April, 2015, resulting in their export increase to 59.90% in quantity terms and 335.93% in terms of value. The firm has informed that due to the measurement change in export products as well as product mix from the overseas, they could not complete the EO imposed against the authorization.

Decision: The Committee having examined the statements made by the firm found no merit in their statements and decided to reject the request of the firm for EO extension.

(Action: Applicant)

Case No.20: M/s AGT Foods India Private Limited, Mumbai
F. No. 01/60/162/276/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Granting EO of 18 months in Advance Authorization No. 0310818233 dated 04.01.2018.

1. The firm has stated that the export of pulses were made free vide Notification No.38 dated 22.11.2017.

2. They had subsequently obtained the above advance authorization on 04.01.2018 with EOP for a period of 18 months.

3. However, subsequent to the issue of Public Notice No.57 on 25.01.2018, their authorization was amended by the Regional Authority to read the EOP as 90 days from the date of imports.

4. They have stated that conditions stipulated in Appendix 4J is not applicable to them as Advance Authorization was issued on 04.01.2018 prior to issued of Public Notice No.57 on 25.01.2018.

Decision: The Committee went through the statements made by the firm and noted there is no merit in the case of the firm and decided to reject the request of the firm.

(Action: Applicant)

Case No.21: M/s Malwa Industries Ltd., Ludhiana
F. No. 01/60/162/283/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: To accept Drawback Shipping Bill No. 4745839 dated 28.07.2011 under Advance Authorization towards fulfillments of EO against deposited drawback with interest.

The firm has stated that they had cleared the export shipment under Shipping Bill No.474839 dated 28.07.2011 under Drawback instead of Free Shipping bill. As this mistake came into the notice of the company, they submitted request to the Customs for conversion of Shipping bill but till that time as per Para 2.56 of HBP 2009-14 the certain period that is within 03 months (from the date of LET export order was lapsed), they were left with no other option and thus they deposited back drawback with interest erroneously against claimed drawback to the Customs at JNPT (Mumbai) port vide DD No.004598 dated 09.06.2014 for Rs.731719.00 as per their advise vide Customs letter dated 22.05.2014 of the Commissioner of Customs export Jawaharlal New Customs House Nhava Sheva asking for revised cheque with rounded off amount.

Decision: The Committee went though the statements made by the firm and found no merit in the statements made and therefore decided to reject the case of the firm.

(Action: Applicant)

Case No.22: M/s Wanbury Ltd., Mumbai
F. No. 01/60/162/280/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Regularization of exports already affected against Advance Authorization No. 0310784699 dated 06.06.2014.

The firm has stated that they have not completed export obligation within validity EO period i.e.30 months, but they have completed 100% obligation within 36 months. They have requested for EOP extension to cover the exports effected between 30 to 36 months from the date of advance authorization for regularization purpose only.

Decision: The Committee, after going through the statements made by the fir noted that the firm has already completed the stipulated EO, but beyond 30 months from the date of issue of the authorization. Therefore, the Committee decided to accept to the request of the firm with the following conditions:

i. From 18 months upto 24 months on payment of composition fee @ 0.5% of the FOB Value of unfulfilled EO

ii. From 24 months upto 30 months on payment of composition fee @ 0.5% per month on unfulfilled FOB value of export obligation, if firm has fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis

iii. From 24 months upto 30 months on payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation, if firm has not fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis

iv. From 30 months upto 36 months on payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation

(Action: Applicant)

Case No.23: M/s Wanbury Ltd., Mumbai
F. No. 01/60/162/282/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Regularization of export already affected against Advance Authorization No. 0310784605 dated 06.06.2014.

The firm has stated that they have not completed export obligation within validity EO period i.e.30 months, but they have completed 100% obligation within 36 months. They have requested for EOP extension to cover the exports effected between 30 to 36 months from the date of advance authorization for regularization purpose only.

Decision: The Committee, after going through the statements made by the fir noted that the firm has already completed the stipulated EO, but beyond 30 months from the date of issue of the authorization. Therefore, the Committee decided to accept to the request of the firm with the following conditions:

i. From 18 months upto 24 months on payment of composition fee @ 0.5% of the FOB Value of unfulfilled EO

ii. From 24 months upto 30 months on payment of composition fee @ 0.5% per month on unfulfilled FOB value of export obligation, if firm has fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis

iii. From 24 months upto 30 months on payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation, if firm has not fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis

iv. From 30 months upto 36 months on payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation

(Action: Applicant)

Case No.24: M/s Wanbury Ltd., Mumbai
F. No. 01/60/162/281/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Regularization of export already affected against Advance Authorization No. 0310744524 dated 07.08.2013.

The firm has stated that they have not completed export obligation within validity EO period i.e.30 months, but they have completed 100% obligation within 36 months. They have requested for EOP extension to cover the exports effected between 30 to 36 months from the date of advance authorization for regularization purpose only.

Decision: The Committee, after going through the statements made by the fir noted that the firm has already completed the stipulated EO, but beyond 30 months from the date of issue of the authorization. Therefore, the Committee decided to accept to the request of the firm with the following conditions:

i. From 18 months upto 24 months on payment of composition fee @ 0.5% of the FOB Value of unfulfilled EO
ii. From 24 months upto 30 months on payment of composition fee @ 0.5% per month on unfulfilled FOB value of export obligation, if firm has fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis
iii. From 24 months upto 30 months on payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation, if firm has not fulfilled minimum 50% export obligation in quantity as well as in value, on pro-rata basis
iv. From 30 months upto 36 months on payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation

(Action: Applicant)

Case No.25: M/s Lupin Ltd., Mumbai
F. No. 01/60/162/390/AM17/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in E.O. period against Advance Authorization No. 0310791474 dated 27.11.2014.

1. The firm has stated that Import of Penicillin G is appearing in Appendix 4J.

2. So license has got additional condition that authorization stands valid for 12 months from the date of import of penicillin G.

3. That, in their case Penicillin G is an intermediate and hence DCGI has exempted registration of drug while issuing No Objection certificate.

4. Therefore PC-9 condition does not apply to this license and that RA is aware of the same.

5. Entire import is said to be used in export production and stipulated export obligation was achieved well within the initial validity (EOP).

6. Meanwhile, few export consignment worth 8000 Kgs were rejected and returned by the buyer due to mismatch in specification. Due to this, export obligation became short by 8000 kgs while EOP had expired by this time.

7. To cover the shortfall, they did fresh exports worth 8000 Kgs after expiry of EOP but within 6 months from the date of expiry of initial validity. They have completed the exports within 18 months from the date of import.

Decision: The Committee went through the statements made by the firm and decided consider the exports made within 18 months from the date of issue of the authorization towards EO fulfillment subject to the condition that the firm shall submit NOC from the Drug Control Authority towards proof that Penicillin is not a Drug item.

(Action: Applicant)

Case No.26: M/s Cadila Healthcare Limited, Ahmedabad
F. No. 01/60/162/289/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Destruction waiver of 25.64 Kgs. of Acebutolol imported under Advance Authorization no. 0810053810 dated 10.02.2006 issued under PC 9 & 15 condition.

1. They have been issued above advance authorisation under PC 9 & 15 drug condition. They have imported 150 kgs of Acebutolol vide Bill of Entry No.621218 dated 23.03.2006 and have exported 124.36 kgs. of Acebutolol vide S/bill No.1063818 dated 28.06.2007 and there was a shortfall 25.64 Kgs. They have surrendered Customs duty with interest towards shortfall of 25.64 Kgs.

2. They have also obtained advance authorization No.0810063001 dated 19.02.2007 for the same product and imported 450 Kgs. However, due to palletization of the entire quantity, they could not split the quantity and they have exported 474.24 Kgs of Acebutolol showing 24.24 kgs of excess exports to cover the shortfall under the advance authorization No.0819953810 dated 10.02.2006.

3. Further they have obtained 3rd Advance License No.0810069900 dated 01.02.2008 for the same product and have imported 202.00 kgs and have exported 204.40 kgs. showing 2.40 kgs excess exports to cover the shortfall under Advance Authorisation No.0810053810 dated 10.02.2006.

4. Therefore they have requested to allow them waiver from destruction certificate for 25.64 Kgs of Acebutolol against the advance authorization no. 0810053810 dated 10.02.2006 to enable them to close the file with RLA.

Decision: The Committee went through the statements made by the firm and note that the firm has made excess imports of the drug item in the first advance authorization no. no. 0810053810 dated 10.02.2006. However, they are said to have consumed excess import material in the subsequent advance authorizations No.0810063001 dated 19.02.2007 and No.0810069900 dated 01.02.2008. The firm is also said to have paid the duty along with interest for the excess imports in the first advance authorization no 0810053810 dated 10.02.2006. The Committee therefore decided to advise the firm to approach the regional authority showing proof of exports of the excess drug material of the first authorization in the subsequent authorizations which shall be examined by the RA in terms of Para 4.49(d) (ii) of HBP 2015-20

(Action: RA)

Case No.27: M/s Ascent Finechem Pvt. Ltd., New Delhi.
F. No. 01/60/162/292/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Second Revalidation of Advance Authorization no. 0810138701 dated 21.09.2016.

The firm has stated that overseas supplier did not supply the required raw materials of such standard (purity level) as required by them due to some technical problem over supplier's factory. Hence they have manufactured and exported the goods from duty paid domestic procured materials. However, the said overseas supplier is now ready to provide such balance material which may be used for further export. However, he is ready to supply the material on earlier contract price as they have paid advance for the said materials.

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

(Action: Applicant)

Case No.28: M/s. Shiva Stainless Steel Pvt. Ltd., New Delhi
F. No. 01/60/162/71/AM19/PRC

PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Extension in E.O. period against Advance Authorization No. 0510393139 dated 11.02.2015.

The firm has stated that their buyer has cancelled the order as they did not get the payment from their buyer. They have now found buyer for this consignment. They have therefore requested for extension of time for exports till 30.08.2018.

Decision: The Committee having examined the case found no merit in the case of the firm and decided to reject the case.

(Action: Applicant)

Case No.29: M/s Liebherr Machine Tools (I) Pvt. Ltd., Bangalore
F. No. 01/60/162/617/AM18/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Relaxation of requirement of submission of bill of export as a proof of export to SEZ unit and accept ARE-1 for fulfillment of Export Obligation of Advance Authorization No. 0710085720 dated 20.01.2012.

1. The firm has stated that they have obtained advance authorization against supply of machines to Sundram Fastners Ltd., SEZ Unit, Chengalapattu, Chennai as they supply machines under ARE-I duly endorsed by SEZ Customs, Mahindra World City.

2. They have requested for relaxation in submission of Bill of exports against advance authorization No.0710085720 dated 20.01.2012 and allow them to close the EO under ARE-1 duly endorsed by Supt. of Customs Mahindra City SEZ.

Decision: The Committee went though the statements made by the firm and noted that the Bill of Export is a mandatory requirement and therefore decided not to accept the request of the firm.

(Action: Applicant)

Case No.30: M/s United Hotels Limited, New Delhi
F. No. 01/60/162/299/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Condonation of delay in online filing of SFIS application (F.No.05/52/71/01/AM19) for the period 2014-15.

1. The firm has stated that the Manager who handles the filling of applications missed filing application for United Hotels Limited before 31st march 2018 as her brother in law was hospitalized due to last stage of Cancer and, frequent trips to the hospital came in the way of tracking all applications that had to filed before the close of 31st march2018.

2. They are not guilty of not filing application in time in the past for any of the legal entities, hence they have requested the PRC to view this case as a onetime aberration on their part and grant them SFIS license to facilitate imports.

Decision: The Committee went through the statements made by the firm and noted that the firm had 3 years of time for filing the applications and should have not waited till the end of the claim period. The Committee therefore decided to reject the request of the firm.

(Action: Applicant)

Case No.31: M/s Taj Kerala Hotels and Resorts Limited, New Delhi
F. No. 01/60/162/300/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Condonation of delay in online filling of SFIS application (F.No.05/52/71/02/AM19) for the period 2014-15.

1. The firm has stated that the Manager who handles the filling of applications missed filing application for United Hotels Limited before 31st march 2018 as her brother in law was hospitalized due to last stage of Cancer and frequent trips to the hospital came in the way of tracking all application that had to filed before the close of 31st march 2018.

2. They are not guilty of not filing application in time in the past for any of the legal entities, hence they have requested the PRC one aberration on their part and grant them SFIS license to facilitate imports.

Decision: The Committee went through the statements made by the firm and noted that the firm had 3 years of time for filing the applications and should have not waited till the end of the claim period. The Committee therefore decided to reject the request of the firm.

(Action: Applicant)

Case No.32: M/s Primex Clothing Private Limited, Tirupur
F. No. 01/60/162/724/AM18/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Acceptance & Exempt from paying full Scrip value with interest.

1. The firm has stated that they had obtained the above SHIS Scrip on 06.09.2013 for a value Rs.47, 26,653/-.

2. This was then transferred by Jt. DGFT Coimbatore on 19.12.2013 and they have sold that Scrip for a value of Rs.11,10,763/- only as against scrip value of Rs.47,26,653/-

3. During audit inspection the scrip issued them was found to be not in order. So they have made repayment of their sale value with interest beyond their capacity even though they are in a heavy financial loss.

4. Since they have already refunded the actual proceeds realized out of sale of the above SHIS scrip with applicable interest (Rs.11, 10,673.00 + 8, 00,000/- = Rs.19, 10,763/-), they have requested to exempt them from paying full scrip value with interest.

Decision: The Committee went through the statements made by the firm and noted that the firm was issued a scrip with value of Rs.47, 26,653/- and made transferable in favour of the buyer. Even though the firm has realized only RS.11, 10,673/- out of the sale proceeds, the buyer of the scrip is entitled to make complete imports as per the actual issued value of the Scrip. The Committee therefore found no merit in statements made by the firm and decided to reject the case of the firm.

(Action: Applicant)

Case No.33: M/s Cadila Healthcare Limited, Ahmedabad

F. No. 01/60/162/305/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Destruction waiver of 0.56 kgs. of Solifenacin Succinate imported under Advance Authorization no.0810119455 dated 15.03.2013 issued under PC-9&15 Condition.

1. They have been issued above advance authorisation under PC9 & 15 condition. They have imported 23.56kgs of Solifenacin Succinate vide Bill of Entry No.9737090 dated 02.04.2013 and 3656362 dated 28.10.2013 and have exported 23 kgs. of Solifenacin Succinate vide S/bill No.5296229 dated 30.09.2014 and 5296273 dated 30.09.2014 and there was a shortfall 0.56 Kgs. They have surrendered Customs duty with interest towards shortfall of 0.56Kgs.

2. They have also obtained advance authorization No.0810116470 dated 26.11.2012 for the same product and imported 23.56Kgs However, due to palletization of the entire quantity, they could not split the quantity and they have exported 26.52Kgs showing 2.96 kgs of excess exports made under this advance authorization.

3. Therefore they have requested to allow them destruction waiver of 0.56 Kgs of Solifenacin Succinate against the said advance authorization due to they have already made excess export 2.96 Kgs of Solifenacin Succinate under advance license No.0810116470 dated 26.11.2012 as mentioned above.

Decision: The Committee went through the statements made by the firm and note that the firm has made excess imports of the drug item in the authorization no.0810119455 dated 15.03.2013. However, they are said to have consumed excess import material in the authorization No.0810116470 dated 26.11.2012. The firm is also said to have paid the duty along with interest for the excess imports in the advance authorization no.0810119455 dated 15.03.2013 in which it has excess imports. The Committee therefore decided to advise the firm to approach the regional authority showing proof of exports of the excess drug material of the authorization no.0810119455 dated 15.03.2013 in the authorization no.0810119455 dated 15.03.2013 which shall be examined by the RA in terms of Para 4.49(d)(ii) of HBP 2015-20

(Action: Applicant)

Case No.34: M/s Cadila Healthcare Limited, Ahmedabad

F. No. 01/60/162/306/AM19/PRC

PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Destruction waiver of 2.27 kgs. Of Trimebutine Maleate imported under Advance Authorization no.0810121285 dated 21.05.2013 issued under PC-9 &15 Condition.

1. They have been issued above advance authorisation under PC9 & 15 condition. They have imported 83.40kgs of Trimebutane Maleate vide Bill of Entry No.2571537 dated 29.06.2013 and 4362661 dated 16.01.2014 and have exported 81.13kgs. of Trimebutane Maleate vide S/bill No.1219975 dated 24.02.2014, 3932814 dated 18.07.2014 and 5895258 dated 05.11.2014 and there was a shortfall 2.27 Kgs. They have surrendered Customs duty with interest towards shortfall of 2.27Kgs.

2. They have also obtained advance authorization No.0810096409 dated 18.02.2011 for the same product and imported 142.50Kgs However, due to palletization of the entire quantity, they could not split the quantity and they have exported 145.03Kgs showing 2.53 kgs of excess exports made under this advance authorization.

3. Therefore they have requested to allow them destruction waiver of 2.27Kgs of Trimebutane Maleate against the said advance authorization due to they have already made excess export 2.53 Kgs of Trimebutane Maleate under advance license No.0810096409 dated 18.02.2011 as mentioned above.

Decision: The Committee went through the statements made by the firm and noted that the firm has made excess imports of the drug item in the authorization no.0810121285 dated 21.05.2013. However, they are said to have consumed excess import material in the authorization No.0810096409 dated 18.02.2011. The firm is also said to have paid the duty along with interest for the excess imports in the advance authorization no.0810121285 dated 21.05.2013 in which it has excess imports. The Committee noted that therefore decided to advise the firm to approach the regional authority showing proof of exports of the excess drug material of the authorization no.0810121285 dated 21.05.2013 in the authorization No.0810096409 dated 18.02.2011 which shall be examined by the RA in terms of Para 4.49(d)(ii) of HBP 2015-20

(Action: Applicant)

Case No.35: M/s Detection Instruments (I) Pvt. Ltd., Mumbai
F. No. 01/60/162/307/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Condonation of Procedural lapse in obtaining the bill of export pertaining to supplies affected to SEZ units against advance authorization no.0310728779 dated 19.03.2013.

1. The firm has obtained the above advance authorization from RA Mumbai against their Deemed exports supply on NET to NET basis.

2. Their supplies were made to a SEZ unit ONGC Petro Additions Ltd., Bharuch A/C M/s Technip France SAS.

3. All their supplies were effected and EO completed in full (100%) well within the EO period and they had submitted redemption documents to RA Mumbai on 22.02.2016.

4. However they have received a D/L from RA Mumbai stating that Bill of exports is also required to evidence the SEZ supply, which they were not aware of.

5. They have requested PRC to consider their case on special grounds to grant them relaxation for the above lapse of non submission of Bill of export, to enable them the redemption process at RA Mumbai.

Decision: The Committee went though the statements made by the firm and noted that the Bill of Export is a mandatory requirement and therefore decided not to accept the request of the firm.

(Action: Applicant)

Case No.36: M/s Detection Instruments (I) Pvt. Ltd., Mumbai
F. No. 01/60/162/308/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Condonation of Procedural laps in obtaining the bill of export pertaining to supplies affected to SEZ units against advance authorization no.0310713841 dated 30.10.2012.

1. The firm has obtained above advance authorization from RA Mumbai against their Deemed exports supply on NET to NET basis.

2. Their supplies were made to a SEZ unit ONGC Petro Additions Ltd., Bharuch A/C M/s Samsung Engineering Co. Ltd., Bharuch.

3. All their supplies were effected and EO completed in full (100%) well within the EO period and submitted redemption documents to RA Mumbai on 22.02.2016.

4. However they have received a D/L from RA Mumbai stating that Bill of exports is also required to evidence the SEZ supply, which they were not aware of.

5. They have requested PRC to consider their case on special grounds to grant them relaxation for the above lapse of non submission of Bill of export, to enable them the redemption process at RA Mumbai.

Decision: The Committee went though the statements made by the firm and noted that the of Bill of Export is a mandatory requirement and therefore decided not to accept the request of the firm.

(Action: Applicant)

Case No.37: M/s Detection Instruments (I) Pvt. Ltd., Mumbai
F. No. 01/60/162/309/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Condonation of Procedural laps in obtaining the bill of export pertaining to supplies affected to SEZ units against advance authorization no.0310725991 dated 27.02.2013.

1. The firm has obtained above advance authorization from RA Mumbai against their Deemed exports supply on NET to NET basis.

2. Their supplies were made to a SEZ unit ONGC Petro Additions Ltd., Bharuch A/C M/s Technimont ICB Pvt. Ltd.

3. All their supplies were effected and EO was completed in full (100%) well within the EO period and submitted redemption documents to RA Mumbai on 25.11.2014.

4. However they have received a D/L from RA Mumbai stating that Bill of exports is also required to evidence the SEZ supply, which they were not aware of.

5. They have requested PRC to consider their case on special grounds to grant them relaxation for the above lapse of non submission of Bill of export, to enable them the redemption process at RA Mumbai.

Decision: The Committee went though the statements made by the firm and noted that the Bill of Export is a mandatory requirement and therefore decided not to accept the request of the firm.

(Action: Applicant)

Case No.38: M/s Detection Instruments (I) Pvt. Ltd., Mumbai
F. No. 01/60/162/310/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Condonation of Procedural laps in obtaining the bill of export pertaining to supplies affected to SEZ units against advance authorization no.0310775421 dated 24.03.2014.

1. The firm has obtained above advance authorization from RA Mumbai against their Deemed exports supply on NET to NET basis.

2. Their supplies were made to a SEZ unit ONGC Petro Additions Ltd., Bharuch A/C M/s Technimont ICB Pvt. Ltd., Ahmedabad.

3. All their supplies were effected and EO was completed in full (100%) well within the EO period and submitted redemption documents to RA Mumbai on 22.02.2016.

4. However they have received a D/L from RA Mumbai stating that Bill of exports is also required to evidence the SEZ supply, which they were not aware of.

5. They have requested PRC to consider their case on special grounds to grant them relaxation for the above lapse of non submission of Bill of export, to enable them the redemption process at RA Mumbai.

Decision: The Committee went though the statements made by the firm and noted that the Bill of Export is a mandatory requirement and therefore decided not to accept the request of the firm.

(Action: Applicant)

Case No.39: M/s UNI VTL Precision Private Limited, Mumbai
F. No. 01/60/162/303/AM19/PRC
PRC Meeting No. 12/AM19 dated 21.08.2018

Subject: Clubbing of Four Advance Authorisation Nos. (1) 0310781348 dated 12.05.2014, (2) 0310787040 dated 18.07.2014, (3) 0310787636 dated 05.08.2014 and (4) 0310792155 dated 18.12.2014 to re-fix the correct export obligation for redemption.

They have stated that the above Advance Authorizations which they intent to club were applied in wrong manner which caused fixation of excess export obligation. Hence require to re-fix the correct export obligation and club the advance authorizations for redemption.

Decision: The Committee, after going through the points made in the request, felt that there is lack of clarity in the statements made by the firm. Therefore the Committee decided to call the firm for PH in the next meeting.

(Action: PRC Section)

Case No.40:

Following cases were discussed. The Committee noted that the references have been received from the firms without ANF 2D and Application Fee as per Appendix 2K (fully/partly) and therefore are to be treated as incomplete applications. Therefore, the committee decided to reject the cases mentioned below:

Sl. No.	Name of the firm	Subject of the firm	Reasons for rejection
1	M/s Lactose (India)	Extension of EOP against	ANF 2D and fee not

	Limited, Mumbai	Advance Authorization No.0310799561 dated 20.10.2015	submitted
2	M/s Mahesh Weaving Factory, Bangalore	Closure of 5 Advance Authorizations No. (1) 0710106713 dated 22.09.2014, (2) 0710107552 dated 04.09.2015, (3) 0710105943 dated 21.07.2014, (4) 0710109523 dated 15.03.2016 and (5) 0710108456 dated 02.07.2016	ANF 2D and fee not submitted
3	M/s Remi Edelstahl Tubulars Ltd., Mumbai	Seeking policy/policy relaxation in terms of Para 2.58 of FTP towards redemption of Advance License No.0310316861 dated 15.02.2005	Proof of fee paid to RA concerned not submitted
4	M/s Ampacet Speciality Product Pvt. Ltd., Pune	Grant of Deemed Export Drawback against 27 files	Shortage of fee
5	M/s Sandoz Private Limited, Mumbai	Grant of Chapter 3 incentive benefit against following 9 files for Exports made by EOU unit. (1) 27/21/087/80001/AM18, (2) 27/21/087/80002/AM18, (3) 27/21/087/80003/AM18, (4) 27/21/087/80004/AM18, (5) 27/21/087/80005/AM18, (6) 27/21/087/80005/AM17, (7) 27/21/087/80006/AM17, (8) 27/21/087/80007/AM17, (9) 27/21/087/80008/AM17.	Shortage of fee
6	M/s Karolia Lighting Pvt. Ltd., New Delhi	Second revalidation of Advance Authorization No.0530145658 dated 20.02.2008	ANF 2D not submitted