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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 06.08.2019 under the Chairmanship of Shri Alok Vardhan Chaturvedi, Director General of Foreign Trade

Meeting No.14/AM20 held on 06.08.2019

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 KKP Petchem Private Ltd., Mumbai	1
2.	M/s Vikas Arora, Punjab	2
3.	M/s A B S Exports, Maharashtra	3
4.	M/s Chirag Impex, Ahmedabad	4
5.	M/s Samskara Exports Pvt. Ltd., New Delhi	5
6.	M/s Torrent Pharmaceuticals Limited, Ahmedabad	6
7.	M/s Allure Fashions, Bangalore	7
8.	M/s Viswaat Chemicals Limited, Mumbai	8
9.	M/s Gujarat Ambuja Exports Ltd., Ahmedabad	9 to 11
10.	M/s Titagarh Wagons Limited, Kolkata	12
11.	M/s Shakti Coatings (A unit of Shakti Apifoods Pvt. Ltd), Ahmedgarh	13
12.	M/s Swati Menthol & Allied Chemicals Ltd., Rampur	14
13.	M/s Upper India Smelting & Refinery Works, Haryana	15
14.	M/s Ampacet Speciality Products Pvt. Ltd., Pune	16
15.	M/s Hyundai Steel Pipe India Pvt. Ltd., Tamil Nadu	17
16.	M/s Modern Apparels, Mumbai	18
17.	M/s Mangalam Drugs & Organics Ltd., Mumbai	19
18.	M/s Maini Precision Products Ltd., Bangalore	20
19.	M/s Ziva Jewellery Pvt. Ltd., Mumbai	21
20.	M/s Ambadi Enterprises Ltd., Chennai	22
21.	M/s Geo Foundations and Structures Pvt. Ltd., Chennai	23
22.	M/s Manjeet Hotels Pvt. Ltd., Mumbai	24
23.	M/s SNF (India) Pvt. Ltd., Vishakhapatnam	25 to 37

24.	M/s Oriflame India Pvt. Ltd. (formerly known as Silver Oak Lab Pvt.Ltd.), New Delhi	38
25.	M/s Verve Human Care Laboratories, Dehradun	39
26.	M/s SmartE Solutions Private Ltd., Mumbai	40
27.	M/s Maxop Engineering Co. Pvt. Ltd., Haryana	41
28.	M/s JSW Steel Coated Products Limited, Mumbai	42
29.	Ms Rakon India Pvt. Ltd., Bangalore	43
30.	M/s Tata International Ltd., Dewas (M.P.)	44
31.	M/s Sandoz Private Limited, Mumbai	45
32.	M/s Centum Electronics Limited, Bangalore	46
33.	M/s Sakthi Ganesh Textiles (P) Ltd., Tamil Nadu	47
34.	M/s Fashionista, Kolkata	48
35.	M/s S.K.L. Exports Tamil Nadu	49
36.	M/s Goodluck India Limited, New Delhi	50
37.	M/s Pinnacle Clothing Co., Noida	51
38.	M/s Automat Industries Pvt. Ltd., Delhi	52
39.	M/s Bharat Parenterals Limited, Vadodara	53
40.	M/s Nath Bros Exim International Ltd., New Delhi	54 & 55
41.	M/s Apar Industries Limited, Vadodara	56
42.	M/s Atul Limited, Ahmedabad	57& 58
43.	M/s Larsen and Toubro Ltd.,	59

PH Case No. 01 M/s KKP Petchem Private Ltd., Mumbai
F. No. 01/60/162/297/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Condonation of delay in filling of MEIS application against the 109 shipping bills- export made in year 2015-16.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 02 M/s Vikas Arora, Punjab
F. No. 01/60/162/769/AM19/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow FPS/VKGUY and MEIS benefit against shipping bills pertain to 2013-14, 2014-15 and 2015-16 for which payments have been realized on time but the e-BRC have been uploaded by the bank in 2017-18 and still uploading.

The applicant was called for personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, Shri Sanjeev Sharma, Representative appeared on behalf of the firm and made the following submissions:

They have stated that their shipping bills pertain to 2013-14, 2014-15, and 2015-16 for which payments have been realized on time, but the e-BRCs have been uploaded by the bank in 2017, 2018 and still uploading.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by their banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm for grant of FPS/VKGUY and MEIS benefit against shipping bills pertain to 2013-14 ,2014-15 and 2015-16 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 03 M/s A B S Exports, Maharashtra
F. No. 01/60/162/786/AM19/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Acceptance of e-BRC for FPS/VKGUY and MEIS benefit which was uploaded delay by their bankers against the shipping bills pertained to 2013-14, 2014-15, and 2015-16.

The applicant was called for personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, Shri Anad Sanap, Proprietor appeared on behalf of the firm and made the following submissions:

They have stated that their shipping bills pertained to 2013-14, 2014-15, and 2015-16 for which payments have been realized on time, but the e-BRCs have been uploaded by the bank in 2017, 2018 and still uploading.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm for grant of FPS/VKGUY and MEIS benefit against shipping bills pertain to 2013-14 ,2014-15 and 2015-16 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 04 . M/s Chirag Impex, Ahmedabad
F. No. 01/60/162/768/AM19/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

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

The applicant was called for personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, Shri Chirag Lalwani, Representative appeared on behalf of the firm and made the following submissions:

They have stated that their shipping bills pertained to 2013-14, 2014-15, and 2015-16 for which payments have been realized on time, but the e-BRCs have been uploaded by the bank in 2017, 2018 and still uploading.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm for grant of FPS/VKGUY and MEIS benefit against shipping bills pertain to 2013-14 ,2014-15 and 2015-16 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 05 M/s Samskara Exports Pvt. Ltd., New Delhi
F. No. 01/60/162/304/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Revalidation of FPS Authorization No.0510375876 dated 09.01.2014.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 06 M/s Torrent Pharmaceuticals Limited, Ahmedabad
F. No. 01/60/162/739/AM19/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow MEIS benefit against 16 Shipping Bills where "N" was ticked in the Reward Column inadvertently.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri K. Rama Krishna, Assistant General Manager (Procurement) appeared on behalf of the firm and made the following submissions:

They have stated that their exports were made but same are not reflecting in DGFT server. They have tried several times to get these shipping bills re-transmitted from Customs to DGFT server. However, even after various attempts, these shipping bills were not reflecting at DGFT server. A further scrutiny of all these shipping bills revealed that even though exports were made with an intention to claim MEIS benefit and a declaration on invoice as well as relevant shipping bills were contained that "they intend to claim reward under Merchandise Export from India Scheme (MEIS)". However, in reward section, "N" was selected inadvertently.

Decision: The Committee having discussed the case on the basis of justification furnished by the firm and observed that the 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. 07 M/s Allure Fashions, Bangalore
F. No. 01/60/162/296/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Acceptance of barred shipping bills No.7703757 dated 17.05.2016 and 7415543 dated 02.05.2016 and No.1456666 dated 04.10.2016 to claim MEIS benefit.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Nagaraj V., Representative appeared on behalf of the firm and made the following submissions:

They have stated that out of 3 shipping bills 2 shipping bills were pending for e-BRC, now it got cleared. Another SB No.1456666 dated 04.10.2016 is still not closed in EGM. They were waiting to apply all together for MEIS after clearance. They were trying since two years to clear the EGM issue and it will be cleared in next couple of weeks as per customs.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to Policy-3/EDI Division for its examination and resolution. Thereafter the matter will be reported back to PRC.

(Action: Policy-3/EDI Division)

PH Case No. 08 M/s Viswaat Chemicals Limited, Thane
F. No. 01/60/162/305/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow MEIS benefits for the export made in the year 2015-16

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri B. Vivek Shetty, Chairman appeared on behalf of the firm and made the following submissions:

They have stated that for the last three years they could not close their Advance Authorization due to various reasons and accordingly they have been declared under DEL form 2015 to 2019. However, in between they have been getting abeyance that also for a short period of 15 days. Now almost all the previous licenses have been submitted and effective from 10th April, 2019 to 09th June, 2019 they are under abeyance. During that period they have submitted various documents for MEIS clearance and for which they have already received the claims. However, for the year 2015-16 they could not get MEIS for about 367 shipping bills and when they applied for the same, it was not accepting with a remark as "Time Barred / Zero Incentive".

Decision: The Committee heard the submission made by the firm and discussed the matter at length and found that there is a merit in the case and decided to accede to the request of the firm for allowing MEIS benefit for the export made in the year 2015-16 with 10% late cut on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 09 M/s Gujarat Ambuja Exports Ltd., Ahmedabad
F. No. 01/60/162/77/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Relaxation in pre-import condition from the date of issuance of authorization up to the date of first import i.e.03.05.2018 to 07.02.2019 against Advance Authorization No.0810142521 dated 03.05.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Rajan Mathew, General Manager (Exports) and Shri Mani G.M., Representative appeared on behalf of the firm and made the following submissions:

They have stated that they had availed the above advance Authorization under SION E-76, for export of liquid Glucose and to import Maize as an input and HDPE Granules as raw material for packing of finished goods. PN No.64 dated 05.03.2018 imposed a pre import condition against import of maize as an input and stipulated that the proportionate EO required to be fulfilled within three months period from the date of clearance of each import consignment. That the subject Advance Authorization was issued on 03.05.2019 however without endorsing pre-import conditions and as an exporter they also not noticed the amended provisions on inputs of liquid Glucose. Further the subject Advance Authorization was issued even without stipulating the condition that the import has to be made first and also there was no mention about bond waiver condition prior to import. In fact the amended provision came to their knowledge only on 07.02.2019, while making first import. In fact the provisions were sighted by the customs authority while allowing the import consignments. In between, from the date of issuance of Advance Authorization i.e. 03.05.2018 up to 07.02.2019 i.e. the date of their first import, they have exported 17286.180 MTs of liquid Glucose and the proportionate import entitlements of Maize as against their exports are works out to 26430.56 MTs, in terms of SION E-76 ratio 1:1.529.

Decision: The Committee examined the case in detail and in view of justification provided by the firm decided to accede to the request of the firm by relaxing the Pre Import Condition against Advance Authorization No.0810142521 dated 03.05.2018. The Pre Import Condition is waived only for the export already made against above advance authorization. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No.10 M/s Gujarat Ambuja Exports Ltd., Ahmedabad
F. No. 01/60/162/78/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Revalidation of DFIA Authorization No.0810139401 dated 28.12.2016 by allowing the exports made through Goa and Mundra Ports consequent to amendment made under PN 13/2018 dated 20.06.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Rajan Mathew, General Manager (Exports) and Shri Mani G.M., Representative appeared on behalf of the firm and made the following submissions:

They have stated that they had started to exports under subject DFIA by endorsing the file no. 08/91/076/00070/AM17 dated 07.09.2016. However by oversight on their part they have made exports at multiple ports of exports. They have been informed by RA, during April, 2017 that the transferable DFIA for exports made through different ports cannot be considered as per Policy Para 4.29 (vi) of FTP 2015-20. Accordingly they have availed DFIA transferability by taking their exports made at NHAVA SHEVA–INSA1 alone vide DFIA No.0810139401 dated 28.12.2016 whereas by that time they had exported substantial quantity of exports through different EDI ports without observing the conditions in the FTP.

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 the rejection of the request of the firm as in earlier PRC Meeting No. 11/AM20 dated 09.07.2019.

(Action: Applicant)

PH Case No. 11 M/s Gujarat Ambuja Exports Ltd., Ahmedabad
F. No. 01/60/162/76/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Revalidation of DFIA Authorization No.0810139994 dated 03.04.2017 by allowing the exports made through Goa and Mundra Ports consequent to amendment made under PN 13/2018 dated 20.06.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, Shri Rajan Mathew, General Manager (Exports) and Shri Mani G.M., Representative appeared on behalf of the firm and made the following submissions:

They have stated that they had started to exports under subject DFIA by endorsing the file no. 08/91/076/00046/AM17. However by oversight on their part they have made exports through multiple ports of exports. They have been informed by RA, during April, 2017 that the transferable DFIA for exports made under different ports cannot be considered as per Policy Para 4.29 (vi) of FTP 2015-20. Accordingly they have availed DFIA transferability by taking their exports made at NHAVA SHEVA – INSA1 alone vide DFIA No.0810139994 dated 03.04.2017 whereas by that time they had exported substantial quantity of exports through different EDI ports without observing the conditions in the FTP.

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 the rejection of the request of the firm as in earlier PRC Meeting No. 11/AM20 dated 09.07.2019.

(Action: Applicant)

PH Case No.12 M/s Titagarh Wagons Limited, Kolkata
F. No. 01/60/162/141/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

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

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.13 M/s Shakti Coatings (a unit of Shakti Apifoods Pvt. Ltd), Ahmedgarh
F. No. 01/60/162/156/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Extension in E.O. period against Advance Authorization No.3010103826 dated 26.08.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri S.K. Sahoo, General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they had completed EO of 83.39% within the validity period of 18 months i.e. 25.02.2018. Further due to deferment of export orders by their buyer they could not complete the balance exports i.e. 16.61%. Hence, requested extension in EOP for 42 months to complete the balance EO.

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 the rejection of the request of the firm as in earlier PRC Meeting No. 08/AM20 dated 11.06.2019.

(Action: Applicant)

PH Case No.14 M/s Swati Menthol & Allied Chemicals Ltd., Rampur

F. No. 01/60/162/265/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To accept manual BRC/Proof of payment received duty certified by Bank towards fulfillment of E.O. against 3 Advance Authorizations No.2910025200 dated 27.02.2015, 2010025168 dated 20.10.2014 and 2910025240 dated 04.02.2016.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.15 M/s Upper India Smelting & Refinery Works, Haryana
F. No. 01/60/162/119/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

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

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Aakarsh Gupta, Director appeared on behalf of the firm and made the following submissions:

They have stated that the above advance authorizations have been obtained under SION and exports have been made. Some of their exports / deemed supplies are made to their very old customer viz. M/s ATL. M/s ATL also takes advance authorization and takes supplies from them of – Zinc Oxide. Actually, M/s. ATL should have taken invalidation letter and they should have established a back to back LC on them for taking their supplies in terms of Para 4.15 HBP. As they were not aware of this procedure under Para 4.15 of HBP, they made supplies to them against theirs AA, into their (for which they regularly make payments) without asking for invalidation letter / back to back L.C. Also M/s. ATL got their AA debited by their bank, of the supplies taken from them and also accounted for these supplies into their import export statement for redemption of their AA with CLA. However in their application filed for redemption, CLA is not willing to issue EODC, Now, M/s. ATL has got issued consolidated material report countersigned by their Central Excise authorities.

Decision: The Committee heard the submission made by the firm and after detailed discussion it observed that there is merit in firm's contention and hence decided to accede to the request of the firm for exemption from non compliance of stipulated procedure in Para 4.15 of HBP against three advance authorization No.0510315446 dated 24.01.2012, 0510328872 dated 04.07.2012 and 0510361990 dated 06.08.2013 based on the corroborative evidence produced by them. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 16 M/s Ampacet Speciality Products Pvt. Ltd., Pune
F. No. 01/60/162/279/AM19/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Consideration of application for grant of Deemed Exports drawback against invalidation of advance authorizations (Total 27 files).

The applicant was called for personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Tejas Shah, Finance Manager appeared on behalf of the firm and made the following submissions:

They have stated that their products i.e. masterbatches, are not covered under Standard Input Output Norms (SION) and therefore entails application for grant of individual advance authorization, as well as ratification of norms against each product. This is a cumbersome procedure as well as difficult to manage given the number of invalidations received from the clients for small quantities of each. Though they had received the invalidation from the clients, they have not opted for any Advance Authorization against the same and have consumed duty paid imported raw materials for the manufacture and supply of the goods. The application is made as directed by Para 4 of Policy Circular 9 dated 30.10.2013 which states; Deemed export drawback, in terms of Para 8 3(b) of FTP, including as per Column B of All Industry Rate of Duty Drawback under Duty Drawback Schedule of Department of Revenue, is not admissible if facility of CENVAT credit/rebate has been availed. This is because if the CENVAT facility/rebate facility has been claimed, then central excise duty component on the inputs is already compensated. If basic custom duty has been paid, then same is refundable as Para 7.6 (b) of FTP clearly prescribes "such supplies small however be eligible for deemed export drawback on customs duty paid on inputs/components". Such basic customs duty paid can be taken back, as brand rate of duty drawback, based on actual duty paid documents, as per procedure prescribed in Chapter 7 of FTP and Chapter 7 of HBP Volume-I.

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 the rejection of the request of the firm as in earlier PRC Meeting No. 25/AM19 dated 18.12.2018.

(Action: Applicant)

PH Case No.17 M/s Hyundai Steel Pipe India Pvt. Ltd., Tamil Nadu
F. No. 01/60/162/292/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of 11 Shipping Bills in which the advance authorization number was not mentioned by the CHA due to clerical mistake towards discharge of EO against Advance Authorization No.0410159450 dated 19.09.2014.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri C. Rajan, Manager – Finance & Accounts appeared on behalf of the firm and made the following submissions:

They have stated that the actual export in the above subject advance authorization was 1662 Tones consisting of 79 shipping bills. They had instructed their Customs House Agent (CHA) to mention Advance Authorization and EPCG License number in all 79 shipping bills. But, in the last 11 shipping bills EPCG license number has only been mentioned. AA license number was not mentioned by CHA due to clerical mistake. Draw back was not claimed against these 11 shipping bills. Since, these 11 shipping bills were filled under EPCG Scheme; it was inspected by Chennai Customs at the time of export. There was no ambiguity. They have received payments from their customer for all the goods exported under the subject advance authorization and EPCG License.

Decision: The Committee heard the submission made by the firm and observed that there is no merit in firm's contention and decided to reject the request of the firm.

(Action: Applicant)

PH Case No.18 M/s Modern Apparels, Mumbai
F. No. 01/60/162/293/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of Free Shipping Bill No.4130991 dated 16.06.2011 towards discharge of E.O. against Advance Authorization No.0310634031 dated 01.06.2011 and allow of redemption based on Customs Invoice.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Nirav Goswami, Representative appeared on behalf of the firm and made the following submissions:

They have stated that although their Customs Invoice No.EXP/001 dated 01.06.2011, distinctly mentions that shipment exported is towards discharge of export obligation against subject advance authorization. They are unable to digest as to how Land Customs Authority of India at Raxual (India) – Birgunj (Nepal) border under Kolkata Customs allowed shipment of export under free shipping bill no. 4130991 dated 16.01.2011, despite knowingly well that complete obligation has been discharged through single consignment of export without even allow of PH under the principle of Natural Justice. The another surprising fact is the availability of shipping bill is after several days upon execution of shipment as document of exports are made available through post & courier to the exporters who are situated at far flung places. By the time document of shipments get into the hands of exporters. Probably after 30 days exporters forget the importance of verification of assurance of documents of exports. Hence the irregularity made by staff of CHA & land customs authority did not get detected in time. Accordingly exports made vide free shipping bill may be counted for discharge of EO.

Decision: The Committee heard the submission made by the firm and observed that there is no merit in firm's contention and decided to reject the request of the firm.

(Action: Applicant)

PH Case No.19 M/s Mangalam Drugs & Organics Ltd., Mumbai
F. No. 01/60/162/223/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Relaxation for Re-issuance of the e-BRC in free Foreign Exchange against 4 advance authorizations No.(i)0310803128 dated 08.03.2016, (ii)0310800977 dated 14.12.2015, (iii)0310808020 dated 23.09.2016 and (iv)0310810458 dated 11.01.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Ajay Samant, Vice – President (Finance) appeared on behalf of the firm and made the following submissions:

They have stated that their initial request was considered in PRC meetings 19/AM19 and 24/AM19 and their request, that M/s CIPLA would make payments from their EEFC account and they will return the payment received in rupees, was accepted. As per the decision, Transaction was completed as well as the documentary evidence was submitted to RA, Mumbai. RA, Mumbai has raised a query that e-BRC showing realization in FFE may be submitted. They have approached to the back for reissuance of e-BRC in FFE but as per the bank policy once e-BRC issued, cannot be reissued against the same bill.

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 for non submission of e-BRC in Free Foreign Exchange against four Advance Authorizations No.(i)0310803128 dated 08.03.2016, (ii)0310800977 dated 14.12.2015, (iii)0310808020 dated 23.09.2016 and (iv)0310810458 dated 11.01.2017 subject to condition that the firm shall submit a letter from their banker or banker of Cipla Ltd. stating that the payment has been received/made by them. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No.20 M/s Maini Precision Products Ltd., Bangalore
F. No. 01/60/162/280/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Clubbing of 5 Advance Authorizations No.0710108649 dated 26.08.2015, 0710110120 dated 19.07.2016, 0710110857 dated 28.12.2016, 0710112552 dated 15.12.2017 and 0710113655 dated 27.07.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri S. Sridhar, Vice President - Commercial appeared on behalf of the firm and made the following submissions:

They have stated that all the inputs and output of the above mentioned five advance authorizations are same. Pending norms fixation, they have exported excess in the initial 3 advance authorizations and short in the 2 advance authorizations. Out of 5 license for which clubbing is sought for, as regards 2nd line item, they have exported in excess against initial 3 licenses and hence there is shortfall in subsequent 2 licenses. Therefore, if all 5 licenses are clubbed, there will be no shortfall. As regards 1st line item, even after clubbing, there will be shortfall for which they are ready to pay the duty on the unfulfilled EO.

Decision: The Committee having discussed the case in detail found no merit in it for relaxing clubbing provisions and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No.21 M/s Ziva Jewellery Pvt. Ltd., Mumbai
F. No. 01/60/162/199/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow refund of duty against 3 Invoices No.DIL/OX19g1KMUM494 dated 03.04.2019, DIL/OX19g1KMUM521 dated 09.04.2019 and DIL/OX19g1KMUM552 dated 15.04.2019 for the hand carry exports of Diamond Studded Gold Jewellery.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Saumil Shah, Director appeared on behalf of the firm and made the following submissions:

They have stated that they had purchased 4 kgs duty free gold in April 2019 on Outright basis. They manufactured Jewellery and carried it by hand with GJEPC permission for participating in Exhibition/Trade fair/export promotion tour. They delivered the Jewellery to their buyer (M/s R&M Jewellers) who was having a stall in the Kuwait Trade Fair. They received full proceeds through Axis Bank in due course. They had exported Jewellery within 90 days and received full proceeds and submitted the export documents with a request to release margin money. However, due to this being hand carry export, they have been denied duty refund of 13 lacs approximately by Diamond India Ltd., stating that hand carry export mentions promotional tour/exhibition.

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)

PH Case No.22 M/s Ambadi Enterprises Ltd., Chennai
F. No. 01/60/162/291/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To relax the condition of Appendix 30A and 4J and Extension in EOP against Advance AuthorizationNo.0410159911 dated 19.12.2014.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.23 M/s Geo Foundations and Structures Pvt. Ltd., Chennai
F. No. 01/60/162/907/AM19/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow refund of TED against file No.04/41/83/0061/AM17.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri V. Ravindran, Advocate appeared on behalf of the firm and made the following submissions:

They have stated that they were successful bidder for tender floated by Bhartiya Nabhikiyavidyut Nigam Ltd., Kalpakkam, Tamil Nadu for the work construction of Tsunami Bund and Retaining Wall for 500 MWe PFBR Project at Kalpakkam. As per Paragraph 21 of the Work Order dated 30.06.2014, it was stated that as detailed in clause 43 Section III of the Tender document, as per mega project clause, project certificate towards claiming terminal benefit of excise duty for applicable goods will be issued by Bhabini. Tsunami protection bund and retaining wall is constructed for protection of nuclear power plant, from possible disasters from Tsunami and coastal calamites. They claimed deemed export benefit claiming terminal benefit to excise duty supported by project certificate and all relevant documents. JS in the Department of Atomic Energy vide letter date 09.11.2015 addressed to the RA with certified the requirement of the goods in question for setting up to PFBR at Kalpakkam. However, RA rejected the application stating that construction of Tsunami protection bund and retaining wall cannot be considered as deemed export. Thereafter representations and reminders submitted by the applicant, the RA stated the following to conclude that it was not in a position to consider applicant's request made in the hearing before RA. (i) Supplies for construction of Tsunami Protection bund & Retaining wall cannot be considered as goods supplied for setting up of Nuclear Power Project and hence cannot be treated as 'Deemed Export'. (ii) With regard to supplies of cement and steel are concerned, the same is allowed under para 7.02(e) and 7.02(a) of FTP, 2015-20 only. Para 7.08 of FTP, 2015-20 may be referred in this regard. (iii) Sub-contractor name is not available in PAC and Evidence for having manufactured the goods by sub – contractor in terms of para 7.07 of FTP, 2015-20 is not available. (iv) Whether supplies are covered under NCB or ICB cannot be ascertained. (v) The goods supplied to project authority are not manufactured by the Main contractor. On further representation, the RA vide letter dated 22.11.2018 reiterated the earlier letter but suggested application to PRC.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and found no merit in firm's contention and decided to maintain rejection of the request of the firm as in earlier PRC Meeting No.08/AM20 dated 11.06.2019.

(Action: Applicant)

PH Case No.24 M/s Manjeet Hotels Pvt. Ltd., Mumbai
F. No. 01/60/162/225/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Re-fixation of average EO in view of termination of license of Celebration Lounge at Chatrapati Shivaji International Airport against 2 EPCG Authorizations No.0330018138 dated 19.11.2007 and 0330019008 dated 11.02.2008.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Shubham Tyagi, Advocate and Shri Banij Pathak, Manager AIC & Finance appeared on behalf of the firm and made the following submissions:

They have stated that they had earned total foreign exchange USD 11,04,056 against the required USD 9,80.977 within stipulated period of 8 years and fulfilled the specific export obligation against the said 2 licenses. However, Average EO could not be fulfilled because of cancellation of licenses by Airport Authority of both their units i.e. Celebration Lounge at Chatrapati Shivaji International Airport on 16.06.2007 and Hotel Days Inn at Vasi on 31.12.2007. They had earned extra amount of Rs.56,16,000.00, its liability towards AEO arrived at for one month amounting to Rs.3.32 lakh or even for 8 years amounting to Rs.26,56,000/- may be regularized by way of appropriating the said amount from excess earning of Rs.56.16 lakh. Request is basically for waiver of non fulfillment of average EO.

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

(Action: Applicant)

PH Case No.25 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(A)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910046320 dated 11.04.2011.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.26 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(B)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910057004 dated 02.08.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.27 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(C)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910055479 dated 21.03.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.28 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(D)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910053767 dated 11.09.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.29 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(E)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910046998 dated 06.06.2011.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.30 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(F)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910051535 dated 29.02.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.31 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(G)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910052592 dated 10.05.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for

fulfillment of export obligation. Accordingly it decided to reject it. 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.32 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(H)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910057355 dated 26.08.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.33 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(I)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910047331 dated 28.06.2011.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.34 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(J)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910052587 dated 10.05.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for

fulfillment of export obligation. Accordingly it decided to reject it. 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.35 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(K)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910047332 dated 28.06.2011.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.36 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(L)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910056312 dated 11.06.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for fulfillment of export obligation. Accordingly it decided to reject it. 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.37 M/s SNF (India) Pvt. Ltd., Vishakhapatnam
F. No. 01/60/162/279(M)/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To count the export of free Shipping bills towards fulfillment of EO against license No.0910054490 dated 12.12.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri P. Raghunadha Rao, Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they have fulfilled their EO and applied for EODC. They have also paid duty and interest for the excess utilization of raw materials. File number and License number was mentioned by CHA during the course of filing of shipping bill, but at the time of export, clearing agent who prepared shipping bills could not get the advance license number/file on the shipping bills since it was showing error. Due to this fact, free shipping bill was generated. They could not hold the shipment due to vessel schedule etc and also there is no provision to file shipping bill manually. All documents such as ARE-1, Packing list, invoices, etc., duly contained file/license number. All the consignments effected under the supervision of Excise Authorities and stamp of Customs and Excise Authorities affixed on all the documents.

Decision: The Committee went through the submission made by the firm and observed no merit in their case and that free shipping bills cannot be counted for

fulfillment of export obligation. Accordingly it decided to reject it. 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.38 M/s Oriflame India Pvt. Ltd. (formerly known as Silver Oak Lab Pvt. Ltd.), New Delhi
F. No. 01/60/162/311/AM19/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Bifurcation of export quantities consumption of Raw Material and Packaging Material imported against 26 advance authorizations.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.39 M/s Verve Human Care Laboratories, Dehradun
F. No. 01/60/162/312/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Regularization of Advance Authorization No.61100001322 dated 15.10.2015 for redemption purpose only which is taken under SION instead of under No Norms.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Shri Sushil Sharma, Senior Manager - Operations appeared on behalf of the firm and made the following submissions:

They have stated that they had submitted redemption application to RA Dehradun along with the supporting documents. They received the communication from RA letter dated 15.01.2019 for deposition of duty against the procurement of the above said Quinine Diydrochloride instead of (i) Cinchona bark and (ii) Toluene under Sl. No. A3314 of I.O. Norms. Upon inquiry from the RA Dehradun it is informed that "they have obtained the advance license under the SION instead of No Norms".

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request of the firm and allowed regularization of Advance Authorization No.61100001322 dated 15.10.2015 for redemption purpose only under SION A 205. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No.40 M/s SmartE Solutions Private Ltd., Mumbai
F. No. 01/60/162/313/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To relax from the condition of possessing an IEC at the time of rendering the service as stated in Para 3.08(f) of FTP 2015-20 for claiming SEIS benefit.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.41 M/s Maxop Engineering Co. Pvt. Ltd., Haryana
F. No. 01/60/162/306/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Extension in E.O. period and revalidation of Advance Authorization No.0510392341 dated 09.12.2014.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2019. Ms. Kamla Joshi, Representative appeared on behalf of the firm and made the following submissions:

They have stated that they had applied for EOP extension and 2nd revalidation to CLA Delhi after submission of fees for Rs.1,02,790/- as proportionate FOB value of excess import. However, a deficiency Letter dated 24.08.2016 has been received from CLA Delhi asking them to submit shipping bill for EOP extension, and informed no 2nd revalidation provision is in FTP. Subsequently, another DL for more fee of Rs. 4,21,632/- without any calculation has been received, which was replied vide letter dated 08.11.2016 asking CLA Delhi to give them the EOP extension as it is expiring in one month and informed that if there is any pendency in fee, they will pay accordingly as per policy. After that a DL dated 21.11.2016 has been issued to them after expiry of EOP asking them to submit the balance amount of Rs.4,21,632/-. Thereafter a SCN has been issued on 7.9.2017 for which reply has been submitted on 25.10.2017. Again a DL dated 18.6.2018 has been received informing that their composition fee is short by Rs.72,309/- to extend the EOP whereas there is no mention of revalidation. Value wise EO is completed while quantity wise is less export in respect of one import item i.e. Sleeve veering which is net to net. Now, CLA has put their IEC in DEL because of non-submission of redemption documents.

Decision: The Committee heard the submission made by the firm and in view of the fact that their export product is customized as per specific requirement of the buyer concluded that genuine hardship is there in this case and therefore decided to allow extension in EOP and revalidation of Advance Authorization No.0510392341 dated 09.12.2014 for a period of 6 months from the date of endorsement. The firm shall pay composition fee @1% on unfulfilled FOB value for the extended period and the composition fees already paid for EOP Extension may be adjusted. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 42 M/s JSW Steel Coated Products Limited, Mumbai
F. No. 01/60/162/307/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Grant of MEIS benefit wherein e BRC was uploaded by Bank after the lapse of permissible time limit against S/Bills 7813711 dated 23.05.2016.

They have stated that they had exported CR Galvanized non alloy steel / wide coils vide EDI shipping bill No.7813711 dated 23.05.2016 for a FOB value of Rs. 206,05,963/- the LEO date was 24.05.2016. The export under the shipping bill was made with intent to claim MEIS benefit @ 2%. The MEIS benefit against the aforesaid shipment is Rs. 4,12,119/-. The export document against this shipping bill was negotiated in Bank of Mysore, Mumbai and the payment was also realized on 14.09.2016. After the realization of export proceeds, State Bank of Mysore did not upload the e-BRC due to some system problem, they were not able to upload the e-BRC. Later the process of merger of State bank of Mysore with State Bank of India started. Thereafter, they started follow up with State bank of India for uploading of e-BRC but it was not uploaded by bank in time. They were informed by State Bank of India that due to problem in transfer of data from state bank of Mysore to State Bank of India, the e-BRC could not be prepared & uploaded. During the process time period for filing MEIS application lapsed. Finally, e-BRC was prepared by bank on 25.06.2019 and uploaded on 27.06.2019. Now they are making online application for grant of MEIS against this shipping bill but the system is showing MEIS entitlement as ZERO.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm for grant of MEIS benefit against Shipping Bill No.7813711 dated 23.05.2016 without any late cut. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 43 Ms Rakon India Pvt. Ltd., Bangalore
F. No. 01/60/162/299/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Relaxation of intent declaration on shipping bills to avail MEIS benefit for the export made in the year 2016-17, 2017-18 and 2018-19.

They have stated that they are exporting shipment based on the various orders received across the world against the INCO terms of Ex-Work. Based on the terms of INCO terms, Customer has nominated the freight forwarder and clearing agent to clear their exports shipments through Customs. Accordingly, freight forwarder / clearing agent has to file the export shipping bills and in that process, they have to

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select Yes ('Y') in order to avail the MEIS benefits by Rakon India. However, inadvertently they have left this column blank. But, in Customs system, this column has been auto selected as No ('N') for some of our export shipping bills which is pertaining to FY 2016-17, 2017-18 & 2018-19.

Decision: The Committee having discussed the case at length observed that 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. 44 M/s Tata International Ltd., Dewas (M.P.)
F. No. 01/60/162/357/AM18/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Revalidation of 18 MEIS Authorizations No.(1) 5619002490 dated 15.09.2015, (2) 5619002495 dated 15.09.2015, (3) 5619002494 dated 15.09.2015, (4) 5619002489 dated 15.09.2015, (5) 5619003485 dated 10.09.2015, (6) 5619002493 dated 15.09.2015, (7) 5619002512 dated 16.09.2015, (8) 5619002521 dated 21.09.2015, (9) 5619002585 dated 08.10.2015, (10) 5619002579 dated 06.10.2015, (11) 5619002595 dated 09.10.2015, (12) 5619002604 dated 14.10.2015, (13) 5619002612 dated 16.10.2015, (14) 5619002644 dated 02.11.2015, (15) 5619002652 dated 04.11.2015, (16) 5619002681 dated 18.11.2015, (17) 5619002712 dated 24.11.2015 and (18) 5619002737 dated 04.12.2015.

They have stated that the above MEIS authorizations were issued at the time when DGFT has synchronized the Indore Air Cargo Custom Port as an EDI port as per ICEGATE System, though it was still working as a non-EDI port and these authorizations were issued based on manual shipping bills from DABH Indore Airport, as this Port was operating as a non – EDI port at that time. However, they could not be registered since the data of these shipping bills were not transmitted on the Custom's website. PRC had earlier considered these cases in its meeting no. 25 held on 6.12.2017 and had asked RA to allow revalidation of these scrips. From Email dated 10.7.2019 of RA Indore, it seems that revalidation has still not been allowed.

Decision: The committee went through the statements made by the firm and noted that MEIS Authorizations could not utilized by the firm due to technical failure in EDI at Port. Hence, it decided to allow revalidation of 18 MEIS Authorizations No.(1) 5619002490 dated 15.09.2015, (2) 5619002495 dated 15.09.2015, (3) 5619002494 dated 15.09.2015, (4) 5619002489 dated 15.09.2015, (5) 5619003485 dated 10.09.2015, (6) 5619002493 dated 15.09.2015, (7) 5619002512 dated 16.09.2015, (8) 5619002521 dated 21.09.2015, (9) 5619002585 dated 08.10.2015, (10) 5619002579 dated 06.10.2015, (11) 5619002595 dated 09.10.2015, (12) 5619002604 dated 14.10.2015, (13) 5619002612 dated 16.10.2015, (14) 5619002644 dated 02.11.2015, (15) 5619002652 dated 04.11.2015, (16) 5619002681 dated 18.11.2015, (17) 5619002712 dated 24.11.2015 and (18) 5619002737 dated 04.12.2015 for a period of 6 months from the date of endorsement. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 45 M/s Sandoz Private Limited, Mumbai
F. No. 01/60/162/315/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow chapter 3 incentive scheme (MEIS benefits) for the export invoices pertaining to year 2015-16.

They have stated that they had submitted their application first time on 21.03.2017. Subsequently, they have received multiple DLs from SEEPZ, wherein all DLs were responded on time. Again on 21.07.2017 they were in receipt of DL from SEEPZ wherein it has been intimated about "No Record Found", hence the application cannot be processed. After having a dialogue with the SEEPZ Officer in Charge and with respect to DL, they re-submitted on 31.08.2018. In this process they came to know the contradictory statement to the DL dated 19.07.2018 issued by SEEPZ as the application was rejected on 31.10.2018 that their request was on time i.e. 21.03.2017 and is regarding system error, but it was considered as late submission beyond 30 days which is not the correct statement made by SEEPZ office.

<u>**Decision:**</u> The Committee went through the statement made by the applicant and discussed the matter at length. The Committee decided to accede to the request of the firm for grant of Chapter-3 benefit (MEIS) against the export invoices pertaining to the year 2015-16. The late cut will be applicable based on the date of first submission of application i.e. 21.03.2017. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: RA/Applicant)

Case No. 46 M/s Centum Electronics Limited, Bangalore
F. No. 01/60/162/300/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Relaxation of intent declaration on shipping bill to avail MEIS benefit for the export made in the year 2016-17, 2017-18 and 2018-19.

They have stated that they are exporting shipment based on the various orders received across the world against the INCO terms of Ex-Work. Based on the terms of INCO terms, Customer has nominated the freight forwarder and clearing agent to clear their exports shipments through Customs. Accordingly, freight forwarder / clearing agent has to file the export shipping bills and in that process, they have to select Yes ('Y') in order to avail the MEIS benefits by Centum. However, inadvertently they have left this column blank. But, in Customs system, this column has been auto selected as No ('N') for some of our export shipping bills which is pertaining to FY 2016-17, 2017-18 & 2018-19. This may be due to auto system setting in their software. Because of this error, department of customs must have not transferred export shipping bill information's to the DGFT and Bankers-AD authorities. Hence, they are not authorized to avail the MEIS benefits even though physical manufactured material has been shipped out of the Country as per the Customer requirement.

Decision: The Committee having discussed the case at length observed that 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

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(Action: Applicant)

Case No. 47 M/s Sakthi Ganesh Textiles (P) Ltd., Tamil Nadu
F. No. 01/60/162/308/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow MEIS claim against 53 shipping bills for export made in the year 2015-16 and 2016-17.

They have stated that during the year 2015-16 and 2016-17, at the time of filing the shipping bills, they inadvertently omitted to select 'YES' in a total of 52 shipping bills in the online platform so as to claim the benefit of the scheme. It is not in dispute that the goods exported are entitled to the benefit of the MEIS scheme. Due to the non endorsement of intent declaration, they are not able to make the online submission of MEIS application.

Decision: The Committee having discussed the case at length observed that 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. 48 M/s Fashionista, Kolkata
F. No. 01/60/162/290/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Condonation of delay in filing MEIS benefit against 4 Shipping Bills No.(i) 7688215 dated 17.05.2019, (ii) 7806507 dated 23.05.2016, (iii) 8003262 dated 01.06.2016 and (iv) 8132029 dated 07.06.2016.

They have stated that due to certain issues with their overseas buyer, there was delay in realization, but realized was within almost 3 years. Later e-BRC of above 4 shipping bills have been generated / uploaded by their bank but only after the expiry of the three years' time period i.e. 05.07.2019, from the date of exports. As such MEIS claim for the same showing zero value with 100% cut.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm for grant of MEIS benefit against four Shipping Bill No.(i) 7688215 dated 17.05.2019, (ii) 7806507 dated 23.05.2016, (iii) 8003262 dated 01.06.2016 and (iv)

8132029 dated 07.06.2016, with 10% late cut. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 49 M/s S.K.L. Exports Tamil Nadu
F. No. 01/60/162/289/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow MEIS benefits against 66 shipping bills filed with ECOM No.32/03/011/68900 /0587/5378 /17.12.2018 and No.32/03/011 /68900/0583 /0694/22.11.2018 reference.

They have stated that during the period between 01.05.2016 to 15.09.2017, the currency code of the 66 numbers of shipping bills have wrongly been mentioned as 'RUR' instead of mentioning as 'RUB'. But their Banker has mentioned the currency code properly as 'RUB', while uploading the BRC through online. Subsequently, this contradiction reflected as ZERO value, in the columns of FOB value and Entitlement value, while making the online application to claim the MEIS benefit. So they have approached the relevant Customs Authorities to rectify this error. Since the EDI amendment is not possible after giving the LEO, the Customs Authorities has issued manual amendment in the form of NOC letter, but cannot make online attachment of Customs NOC letter.

<u>Decision</u>: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: PC-3 Division)

Case No. 50 M/s Goodluck India Limited, New Delhi
F. No. 01/60/162/138/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow chapter-3 benefit against 37 shipping bills which the MEIS incentives showing 'Nil' in the applications due to technical error.

They have stated that their CHA has not mentioned intent declaration on the shipping bills i.e. (they intend to claim reward under MEIS). At that time MEIS was a new scheme, they/CHA was not aware about that intend declaration is compulsory for the MEIS scheme. They have filed the MEIS application but rejected by CLA, Delhi due to intend declaration not mentioned on the shipping bills. They approached CLA, Delhi and they have advised them to arrange a Certificate of Amendment from the respective ports i.e. INAPL6, INCPL6 from where their shipment have been cleared so that MEIS incentive can be claimed from DGFT. They approached ICD, Dadri , who accepted their request and issued Certificate of Amendment on 17.05.2018 indicating shipping bill no & date. Accordingly, they try to file the MEIS application but shipping bills are not getting attached in the application but showing in the repository details. The same has been got cleared from DGFT HQ, and their shipping bills appeared in shipping bill repository. Again while filing MEIS application this time shipping bills attached but incentive amount showing 'NIL'.

Decision: The Committee having discussed the case at length and found no merit in firm's contention and decided to maintain rejection of the firm as in earlier PRC Meeting No.08/AM20 dated 11.06.2019.

(Action: Applicant)

Case No. 51 M/s Pinnacle Clothing Co., Noida
F. No. 01/60/162/294/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Regularization of export made beyond EOP (delay of 22 days) against Advance Authorization No.0510401416 dated 31.01.2017.

They have stated that their application for second EOP Extension up to 30 months after availing first EOP up to 24 months was not allowed by RA due to non fulfillment of 50% EO within 24 Months. They have imported 100% against above authorization and completed 100% export obligation within export obligation period up to 25 months. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch as their customers had cancelled their orders. Their customers told to dispatch the goods in the month of Feb 2019 which they have already dispatched on 11.02.2019 vide s/bills. 1943415, 2184569 dated 20.02.2019, 2231283 dated 22.02.2019. They have completed 100% EOP with in 25 month i.e. on 22.02.2019.

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 up to 28.02.2019 of Advance Authorization No.0510401416 dated 31.01.2017 for regularization purpose only subject to payment of composition @ 1% per month from expiry of first extension, on unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 52 M/s Automat Industries Pvt. Ltd., Delhi
F. No. 01/60/162/302/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Enhancement in the quantity of inputs and proportionate exports for regularization purpose against Advance Authorization No.0510398960 dated 01.07.2016.

They have stated that they had obtained the subject authorization for duty free import of raw materials for manufacture and export under SION 61/1762 and 61/1598. They had imported the goods and completed the EO within time. However, they have imported excess quantity of 14579 kgs due to UOM in authorization as Kgs and in bill of entries as MT and accordingly wrong debiting by Customs in system. But they have exported proportionate excess exports within validity of EOP.

They submit their application for redemption to CLA, New Delhi, however it was not accepted, stating that enhancement in the quantity of imports and exports cannot be allowed under Para 4.39 of HBP as the validity of authorization has been expired and they have to pay duty and interest on the excess imports as compared to allow in authorization.

Decision: The Committee on the justification provided by the firm discussed the matter at length and decided to accede to the request of the firm and decided to relax Para 4.39 of HBP and allowed enhancement in quantity of exports and imports for regularization purpose only subject to export being proportionate to the excess exports made within the validity of subject authorization. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 53 M/s Bharat Parenterals Limited, Vadodara
F. No. 01/60/162/278/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To allow export done through merchant exporters (Manufactured by them after using RM import under AA) for the purpose of considering Raw Material not used for domestic consumption but used for export of finished goods, to fulfill the PC-9 norms against Advance Authorization Nos.3410042548 dated 21.09.2016.

They have stated that their product is supplied to Merchant Exporters/ M/s Arihant Exporters vide ARE 1 No.73 dated 13.06.2017 (excise invoice no.780 dated 13.06.2017) under the subject authorization which was exported by them under DBK vide Shipping Bill No.6714896 dated 13.06.2017. They have paid Customs duty with interest and also furnished custom certificate stating that the excess Raw Material as mentioned has been used for manufacture of said product which got exported under the said shipping bill. RA, Vadodara issued deficiency letters to produce destruction certificate since the shipping bill is not pertaining to them. They have replied explaining the link i.e. ARE 1 number is in the SB and there is custom certificate confirming that the product exported under the said SB is manufactured after using the excess imported RM procured under above authorization). However, RA rejected their request.

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. 54 M/s Nath Bros Exim International Ltd., New Delhi
F. No. 01/60/162/275/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To accept the SION declared on shipping bills for Silk against Annual Advance Authorization No.0510392471 dated 18.12.2014.

They have stated that they mistook "Relevant Fabrics" includes silk fabric, whereas, General Note for textile No. 14, excludes silk Fabric. They imported by Air thru IGI Airport. Samples were sealed at the time of import and tallied at time of export. Nexus established prior imports and post exports. Processed Silk Fabric imported against specific orders. Value addition achieved 243%. Import is on actual consumption basis, below than allowed under SION and Exports are on actual consumption basis.

<u>Decision:</u> The Committee having discussed the case at length and decided to accept the SION declared on the shipping bills for Silk against Annual Advance Authorisation No.0510392471 dated 18.12.2014. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 55 M/s Nath Bros Exim International Ltd., New Delhi
F. No. 01/60/162/274/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: To accept the SION declared on shipping bills for Silk against Annual Advance Authorization No.0510403049 dated 06.06.2017.

They have stated that they mistook "Relevant Fabrics" includes silk fabric, whereas, General Note for textile No. 14, excludes silk Fabric. They imported by Air thru IGI Airport. Samples were sealed at time of import and tallied at time of export. Nexus established prior imports and post exports. Processed Silk Fabric imported against specific orders. Value addition achieved 248%. Import is on actual consumption basis, below than allowed under SION and Exports are on actual consumption basis.

<u>Decision:</u> The Committee having discussed the case at length and decided to accept the SION declared on the shipping bills for Silk against Annual Advance Authorization No.0510403049 dated 06.06.2017.The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 56 M/s Apar Industries Limited, Vadodara
F. No. 01/60/162/282/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Revalidation of Advance Authorization No.3410042939 dated 16.02.2017.

They have stated that RA Vadodara has revalidated up to 15.02.2019 along with re-fixing the import and export quantity and its CIF value and FOB value as per amendment sheet no.2 dated 23.01.2019. However while utilizing the authorization CIF value in FC shown was (2)(two). In spite of their regular follow up with Nhava Sheva Custom for rectification of error, they have received a letter No.S/26-Misc. 31/2015 DMC / JNCH dated 11.02.2019 addressed to DGFT, New Delhi confirming that amendment sheet no.2 issued by RA Vadodara is not being approved in the 1.5 system at the time of amendment approval. Further on taking up the matter with DGFT, New Delhi it was advised to them that amendment sheet no.2 has already been transmitted to customs successfully and CIF value now appearing in customs system and informed that now there is no error for further utilization. The delay in not utilizing the authorization within the revalidated period is due to technical error in transmission of amendment which is beyond their control.

Decision: The Committee went through the statement made by the applicant and found that the firm has faced genuine problem due to transmission error which was beyond their control, therefore decided to allow revalidation of Advance Authorization No.3410042939 dated 16.02.2017 for a period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 57 M/s Atul Limited, Ahmedabad
F. No. 01/60/162/283/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Revalidation of DFIA No.0810142809 dated 13.06.2018.

They have stated that Bureau of Indian Standards (BIS) on 04.10.2018, enforced an Order Namely Bureau of Indian Standard (Caustic Soda) Order, 2018. As per the order, all goods mentioned in Table 2 shall confirm to ISI252:2013 else imports would not be allowed. All imports of the requisite raw material have come to a stop as none of the foreign manufacturers have been able to get the required registration from BIS. They are holding Import Authorizations and since they are unable to import the Raw Material because of the delay in BIS registration.

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. 58 M/s Atul Limited, Ahmedabad
F. No. 01/60/162/284/AM20/PRC
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Revalidation of DFIA No.0810142887 dated 21.06.2018.

They have stated that Bureau of Indian Standards (BIS) on 04.10.2018, enforced an Order Namely Bureau of Indian Standard (Caustic Soda) Order, 2018. As per the order, all goods mentioned in Table 2 shall confirm to ISI252:2013 else imports would not be allowed. All imports of the requisite raw material have come to a stop as none of the foreign manufacturers have been able to get the required registration from BIS. They are holding Import Authorizations and since they are unable to import the Raw Material because of the delay in BIS registration.

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. 59 M/s Larsen and Toubro Ltd.,
F. No. 01/93/180/M-46/AM-05/PC-2(A) (Vol.III Pt.I)
PRC Meeting No. 14/AM20 dated 06.08.2019

Subject: Revalidation of Authorization for import License No.0350002528 dated 20.02.2018 for restricted list of import item falling under ITC Code 93059100.

They have stated that RA, Mumbai issued the above license for the import of restricted items required in the manufactured/export of 100 nos. 155mm/52 Calibre Tracked (TR) Self Propelled (SP) Guns for the Indian Armed. The import shipment has to be aliened as per the contractual delivery schedule of 30.04.2020. However, the imports cannot be completed within the 18 months period of the license i.e. upto 20.08.2019. Hence, requested for extension of the import license for restricted list up to the contracted duration i.e. up to 30.04.2020.

Decision: The Committee having discussed the case at length and decided to allow revalidation up to 30.04.2020 against Authorisation for Import License No.0350003528 dated 20.02.2018 for restricted list of import item falling under ITC code 93059100. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

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