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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 03.09.2019 under the Chairmanship of Shri Alok Vardhan Chaturvedi, Director General of Foreign Trade

Meeting No.18/AM20 held on 03.09.2019

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 Larsen & Toubro Limited, Mumbai	1
2.	M/s V.K. Udyog Limited, Kolkata	2
3.	M/s Mangalam Drugs and Organics Ltd., Mumbai	3
4.	M/s Usha Fashions Pvt. Ltd., Maharashtra	4
5.	M/s Shree Renuka Sugars, New Delhi	5
6.	M/s Texmaco Rail & Engineering Ltd., Kolkata	6
7.	M/s Presswell Steels Pvt. Ltd., New Delhi	7
8.	M/s Plethico Laboratories Pvt. Ltd., Indore	8
9.	M/s Wiscon Pharmaceutical Pvt. Ltd., Mumbai	9
10.	M/s Maruti Suzuki India Ltd., Gurgaon	10
11.	M/s D.L. International, Chennai	11 & 12
12.	M/s SRIO Clinpharm Pvt. Ltd., Thane	13
13.	M/s Adroit Industries (India) Ltd., Indore	14
14.	M/s ABC Cotspin Pvt. Ltd., Mumbai	15
15.	M/s Westbridge Capital India Advisor Pvt. Ltd., Benga	16
16.	M/s Camphor & Allied Products Ltd., Mumbai	17 & 18
17.	M/s Cabcon India Limited, Kolkata	19
18.	M/s Agog Pharma Ltd., Vasai	20
19.	M/s Bharat Parenterals Limited, Vadodara	21
20.	M/s Bio Med Healthcare Products Pvt. Ltd., Faridabad	22
21.	M/s Dynamatic Technologies Limited, Bangalore	23
22.	M/s Euro Multivision Limited, Mumbai	24
23.	M/s Marpol Pvt. Ltd., Goa	25

24.	M/s Adyar Get Hold Limited, Chennai	26
25.	M/s SMS Pharmaceuticals Limited, Hyderabad	27
26.	M/s Alcon Biosciences Private Limited, Mumbai	28
27.	M/s Bharat Silks, Bangalore	29
28.	M/s Achiever Creations Pvt. Ltd., Gurgaon	30 & 31
29.	M/s Apar Industries Limited, Vadodara	32
30.	M/s Tams Fine Ceramics Private Limited, Chennai	33
31.	M/s Les Ateliers De Pondicherry, Puducherry	34
32.	M/s Western India Cashew Company Pvt.Ltd., Pollachi	35
33.	Incomplete Cases	36

PH Case No. 01 M/s Larsen & Toubro Limited, Mumbai
F. No. 01/60/162/395/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Relaxation in procedure for grant of MEIS benefits against Shipping Bill No.5196484 dated 03.04.2017 duly amended by Custom.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019 and Shri Shailesh Agrawal, Senior Deputy General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they had exported one consignment of goods to Bangladesh vide Shipping Bill No.5196484 dated 03.04.2017. The Customs Department, while sanctioning the duty drawback claim against the said shipping bill, has mistakenly reduced FOB value on the ICEGATE portal, which is resulting into the grant of lower MEIS reward. Since, the existing Policy/procedure does not allow filing of supplementary claim and manual intervention on MEIS reward processing, they are unable to claim the eligible amount of reward i.e. on the actual FOB value in spite of the fact that their MEIS claim on the differential FOB value be processed relying on the amendment certificate issued by the Customs.

Decision: The Committee having discussed the case at length observed that supplementary MEIS benefit in the automated system against utilized shipping bills is not possible, because any change made in the shipping bill data does not get transmitted in the automated system. Moreover, it found no merit and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 02 M/s V.K. Udyog Limited, Kolkata
F. No. 01/60/162/362/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Revalidation of 24 DFRC licenses issued during the period 2005-06 for import of raw pulses.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019 and Shri R. Prasad, Managing Director appeared on behalf of the firm and made the following submissions:

They have stated that they had exported Processed Pulses falling under SION Sl. No. E-36 under DFRC Scheme during the period between 2005-06 and 2006-07 and had obtained DFRC Authorizations, enabling them to import the raw material i.e. raw pulses without payment of customs duty. They had opted for DFRC scheme with the intention that they can import the required raw material without payment of customs duty or can sell the DFRC as a benefit against the scheme without opting for other benefits such as duty draw back or DEPB. Subsequently vide Notification No.62 dated 20.06.2006, 10% duty on import of raw pulse was declared 'NIL'. As a result of zero customs duty on import of Raw Pulses till date, all their DFRC authorizations have become valueless and their validity have been expired. Since benefit of 10% duty under DFRC scheme was available when they had exported the pulses, they had passed on the entire benefit to their buyers while quoting export price to make their rates competitive. However, due to withdrawal of duty on import of raw pulses, they could not utilize the DFRC authorization and incurred huge loss because all the DFRC authorizations have since been expired. Hence their request is for revalidation of these DFRC authorizations, as duty has again been imposed on raw pulses recently.

<u>Decision</u>: The Committee heard the submission made by the firm and discussed the matter at length and found no merit in it as DFRC were issued more than 12-13 years back and DFRC scheme itself has been abolished many years back. Hence committee decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 03 M/s Mangalam Drugs and Organics Ltd., Mumbai
F. No. 01/60/162/394/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Relaxation of Para 4.12(iv) of FTP 2015-20 regarding exempted material indicated on Central Excise attested invoice ARE-3 as supplies made under Deemed Exports towards fulfillment of EO of Advance Authorization No.0310794513 dated 11.03.2015.

<u>Decision:</u> The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 04 M/s Usha Fashions Pvt. Ltd., Maharashtra
F. No. 01/60/162/618/AM19/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Extension in E.O. period against Advance Authorization No.0310803839 dated 07.04.2016 for regularization purpose.

Decision: The applicant was called for personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 05 M/s Shree Renuka Sugars, New Delhi
F. No. 01/60/162/22/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Waiver of procedural lapse against 3 Annual Advance Authorizations No.0710108784 dated 23.09.2015, 0710109415 dated 18.02.2016 and 0710108783 dated 23.09.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019. Shri Shri Sunil Kadam, General Manager, Shri Rahul Patil and Shri Pawan K, Representatives appeared on behalf of the firm and made the following submissions:

This is a review case of PRC decision taken in its Meeting No.12/AM20 held on 16.07.2019 (Case No.23), wherein the Committee in view of the communication received from DRI decided to reject the request of the firm. They have stated that the said annual advance authorization was applied routinely based on continuous export orders and well within eligible entitlements of advance authorization. They had fulfilled the EO by imported 9,85,212 MT raw sugar and exported white sugar under the above Annual Advance Authorizations. However, while submitting application for EODC, RA, Bangalore issued deficiency letter dated 14.02.2018, thereby advised them to explain as to why Annual Advance Authorization was obtained when raw materials i.e. Raw Sugar is listed under appendix-4J of FTP vide PN 08/2015 dated 01.05.2015. Upon realizing the lapse, they requested to RA, Bangalore to condone for inadvertent error and issue EODC considering the fact that the authorizations were applied and issued by RA in good faith but however RA, Bangalore rejected their request. In any case, all prerequisites of appendix 4 J i.e. pre-import of raw material and shorter EOP duration have been fulfilled by them.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and found no malafide intention on behalf of the firm. Annual AA was applied by the firm and was also issued by the concerned RA in good faith. Moreover all relevant policy conditions related to Appendix 4 J i.e. Pre-import condition and shorter duration of EO period of 6 months from the date of imports, have also been fulfilled by the firm. Therefore no revenue loss or any kind of diversion of raw materials has been observed in these cases. The Committee observed that this is only a procedural lapse on behalf of the firm and other policy conditions have been duly fulfilled by the firm. Hence, committee decided to grant waiver of procedural lapse against three Annual Advance Authorisations No.0710108784 dated 23.09.2015, 0710109415 dated 18.02.2016 and 0710108783 dated 23.09.2015 only for regularization purpose. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 06 M/s Texmaco Rail & Engineering Ltd., Kolkata
F. No. 01/60/162/142/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Refund of Terminal Excise Duty (TED) against supply to NHPCL.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019 and Shri Bhaskar Thakkar, Authorized Representative appeared on behalf of the firm and made the following submissions:

They have stated that they had taken Advance Authorization No.0210111218 dated 09.04.2008 for procurement of raw materials and supplying to project of Subhansiri Lower Hydel Electric Project. The supply was categorized as deemed exports under paragraph 8.2 (f) of the FTP 2004-09 and accordingly advance License was issued specifically governing, deemed exports. PAC issued by NHPCL also certified that project was eligible for deemed exports benefits if the procurement was made domestically and therefore eligible for refund to Terminal Excise Duty (TED).

The project had a long gestation period and is still under execution, so they made application for claiming refund to TED at regular intervals. They made 5 different applications on various dates seeking TED refund. However, refund was rejected for all claims by the RA, Kolkata quoting Para 8.3(C) of FTP 2009-14 which states that if the supplies are affected under ICB, then such supplies shall be exempted from TED and the exemption is to avail from the central excise authority. However, it is to be stated that while rejection of such application Para 8.3(c) of FTP 09-14 which states that "exemption from terminal excise duty where supplies are made against ICB. In other cases refund of TED would be given' was overlooked. On 18.04.2013, a major restriction for TED refund was inducted vide DGFT Notification No.4 (RE-2013) / 2009-14 wherein it was inserted that Categories of supply which are exempted ab-initio will not be eligible to receive refund of TED, there was no restriction of any kind before 18.04.2013, on the availability of TED refund even if they have paid excise duty and has not availed any TED exemption. Therefore, amended provisions are not applicable as their claim relates to the period 2007-2010

Decision: The Committee went through the submission made by the firm and noted that as per the policy, such supplies were ab-initio exempt from payment of TED, so refund of TED was not admissible in the first place. Accordingly, it observed no merit in their case and decided to reject it.

(Action: Applicant)

PH Case No. 07 M/s Presswell Steels Pvt. Ltd., New Delhi
F. No. 01/60/162/206/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

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

Chyam

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019. Shri Pankaj Agarwal, Director and Shri Amit Agarwal, Representative appeared on behalf of the firm and made the following submissions:

They have stated that due to commercial dispute with their regular Customer in USA they refused to take the delivery of the material and finally they have returned their material back to India stating quality problem, whereas actually there was no quality problem. Now, they have fresh orders from other customers and finish product as well as raw materials are lying in their stock. Hence, requested for extension in EOP for one year from the date of PRC meeting so that they can complete the EO.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request and allowed EOP extension up to 31.03.2020 of Advance Authorization No.3310030386 dated 12.04.2017 subject to the payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value in advance authorization. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 08 M/s Plethico Laboratories Pvt. Ltd., Indore
F. No. 01/60/162/377/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: To allow MEIS benefit without late cut against 5 Shipping Bills No.(i) 100100 dated 13.04.2015, (ii) 101573 dated 10.07.2015, (iii) 103484 dated 27.11.2015, (iv) 400562 dated 11.12.2015 and (v) 104946 dated 23.03.2016.

They have stated that they are facing problem in availing the Chapter 3 MEIS benefit on their exports cleared from DABH Aircargo Complex, Indore for the period April 2015 to mid August, 2016. Because of the technical issue that DABH Airport was shown in EDI mode during that period although it was operation in manual mode. EDI system become fully operational in the last week of August, 2016 as per PN No. 11/2016-Cus dated 17.08.2016 issued by the Commissioner of Customs. They could not even apply for MEIS benefit on these manual shipping bills as three years period is already lapsed. Hence, requested permission to apply MEIS without late cut due to this technical documental.

Decision: 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. 09 M/s Wiscon Pharmaceutical Pvt. Ltd., Mumbai
F. No. 01/60/162/376/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Ujjwal

Subject: To allow MEIS benefit without late cut against 5 Shipping Bills No.(i) 100758 dated 22.05.2015, (ii) 101239 dated 19.06.2015, (iii) 101477 dated 01.07.2015, (iv) 001003 dated 06.01.2016 and (v) 100239 dated 21.04.2016.

They have stated that they are facing problem in availing the Chapter 3 MEIS benefit on their exports cleared from DABH Aircargo complex, Indore for the period April 2015 to mid August, 2016. Because of the technical issue that DABH Airport was shown in EDI mode during that period although it was operation in manual mode. EDI system become fully operational in the last week of August, 2016 as per PN No. 11/2016-Cus dated 17.08.2016 issued by the Commissioner of Customs. They could not even apply for MEIS benefit on these manual shipping bills as three years period is already lapsed. Hence, requested permission to apply MEIS without late cut due to this technical documental.

Decision: 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. 10 M/s Maruti Suzuki India Ltd., Gurgaon
F. No. 01/60/162/380/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: To allow MEIS benefit against Shipping Bill No.1519719 dated 13.12.2017 due to technical reason of EDI system showing 'NO' in shipping bill in reward column.

They have stated that they were fully aware with the provision for claim of MEIS for exports made after 30.09.2015 that shipment effected selecting "N" is not transmitted to DGFT server by ICEGATE. Therefore issuance of duty credit script online under MEIS is not possible against EDI shipping bills. Mumbai Custom accepted the issue and considered the correction of 1 shipping bills for reward scheme declaration from "No" to "Yes" manually. However, system does not facilitate transmission of such correction electronically. As per Para 3.01(g) of HBP, for EDI shipping bill, no manual feeding of shipping bill data is allowed / permitted.

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. 11 M/s D.L. International, Chennai
F. No. 01/60/162/399(B)/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Condonation of delay in filing of MEIS benefit against 29 Shipping bills (F.No.04/98/087/50004/AM19).

They have stated that due to lack of knowledge of the benefits and schemes, they have not availed any incentives schemes for the past several years. Couple of years back, one of their exporter friends informed about the MEIS scheme and they filed MEIS application for the period 2013-14.However the same is time barred. Therefore the request is for condonation of delayed submission.

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

(Action: Applicant)

Case No. 12 M/s D.L. International, Chennai
F. No. 01/60/162/399(A)/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Condonation of delay in filing of MEIS benefit against 47 Shipping bills (F.No.04/98/087/50017/AM19).

They have stated that due to lack of knowledge of the benefits and schemes, they have not availed any incentives schemes for the past several years. Couple of years back, one of their exporter friends informed about the MEIS scheme and they filed MEIS application for the period 2013-14. However the same is time barred. Therefore the request is for condonation of delayed submission.

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

(Action: Applicant)

Case No. 13 M/s SRIO Clinpharm Pvt. Ltd., Thane
F. No. 01/60/162/391/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: To allow supplementary SEIS claim for 2017-18 on account of FIRC's realized in subsequent year i.e. 2018-19.

They have stated that their Original SEIS claim for 2017-18 was filed with RA Mumbai on 01.11.2018 based on the FIRC's realized during the financial year. Invoices raised during 2017-18, for which payment were realized in the subsequent year 2018-19 were not computed in the said claim. Therefore, these invoices for which FIRCs were realized in the subsequent year were computed only in their 2018-19 application based on the FIRC's generated. It is only natural that FIRC's for the services rendered during the last quarter of the financial year gets spilled over to the next financial year and in the absence of such FIRC's then, at the time of filing claims, computation becomes little difficult & hence their claims were done on the basis of FIRC's realized and not on Invoice Basis. Amount of such claims for 2017-18, for which FIRC's were realized only in 2018-19 is around 2.48 lacs. Since an SEIS application for a financial year can be claimed only once a year & as there is no provision for filing a supplementary claim on the online portal of DGFT website they are unable to file their application for the balance 2.48 Lac.

Decision: The Committee went through the submission made by the firm and noted that policy provisions are very clear in this regard. Accordingly, it observed no merit in their request and decided to reject it.

(Action: Applicant)

Case No. 14 M/s Adroit Industries (India) Ltd., Indore
F. No. 01/60/162/390/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Considering MEIS benefits for shipping bills inadvertently ticked as 'N' (NO) instead of 'Y' (YES).

They have stated that on account of a minor clerical error the shipping bills for exports effected during 2017-18 & 18-19, the intention column for claiming MEIS benefit were erroneously ticked as 'N' (No) instead of 'Y' (Yes). They are of the opinion that on account of a minor clerical error on the part of their forwarding agent they should not be penalized for the same. The lapse was not intentional & hence be condoned.

Decision: The Committee went through the submission made by the firm and noted that policy provisions are very clear in this regard. Moreover shipping bills ticked as N do not get transmitted over the automated system from ICEGATE to DGFT servers. Accordingly, it observed no merit in their request and decided to reject it.

(Action: Applicant)

Case No. 15 M/s ABC CotspinPvt. Ltd., Mumbai
F. No. 01/60/162/388/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: To allow IEIS benefit which was rejected on the ground of time barred.

They have stated that their case for incremental incentive was applied on 22.12.2016, which was rejected as time barred, by RA on 03.03.2017. The entire confusion was created by issuing instruction No.44 (RE 2013) dated, 25.09.2013, which restricts the scope of original incentive scheme, declared wide Notification No.27 dated, 20th December, 2012 and this subsequent restrictive interpretation was challenged in various high court and was struck down by Hon'ble Court. After struck down of restrictive condition by court, fresh instruction was issued in the month of May 2016, which had come to their notice sometimes in the month of Nov / Dec 2016. Once it was in their notice, they immediately applied in the month of December, 2016. Hence in the light of the aforementioned facts and circumstances they requested to give one time relaxation so that they can take the benefit of Trade Notice No.04/2016 dated 05.05.2016.

Decision: The Committee went through the submission made by the firm and noted that policy provisions are very clear in this regard. IEIS scheme has already been abolished long time back and last date of filing of applications for IEIS claims was 31.3.2016. The Committee after examining the case decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 16 M/s Westbridge Capital India Advisor Pvt. Ltd., Benga
F. No. 01/60/162/392/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: To allow SEIS benefit for the year 2015-16.

They have stated that their SEIS application for FY 2015-16 is rejected by RA, Bangalore, vide rejection letter dated 24.05.2019, as it was filed after due date. They have stated further that the delayed was due to technical glitch/error appearing in the DGFT-portal, WCIAPL was unable to file SEIS application for FY 2015-16 on the DGFT Portal within the due date of March 31, 2019. Such technology issue was duly intimated and a grievance also raised with EDI team. After saving the application, the online form still appeared blank. The said error however made on 30.03.2019. Online application was filed on 03.04.2019, but similar error was encountered while filing for FY 2016-17. SEIS application for FY 2017-18 was filed without any errors in portal before 31.03.2019.

Decision: The Committee went through the submission made by the firm and noted that policy provisions are very clear in this regard. Last date of making application in this case was 31.3.2019 and firm has failed to do that. Moreover applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 17 M/s Camphor & Allied Products Ltd., Mumbai
F. No. 01/60/162/385/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Relaxation in SEZ foreign currency accounts as per Para 4.21(iii) of FTP 2015-20 as amended on 5th December 2017 for EODC of Advance Authorization No.0310809403 dated 29.11.2016.

They have stated that they had applied for redemption of above advance authorization to RA. However, they have been issued a deficiency letter to submit letter from Bank that export credit against bill of export are remitted from (SEZ) foreign currency account as per para 4.21(iii) of FTP 2015-20. They were actually not aware of this rule consequently these credits against deemed export were received in rupees from customer from their current account in India.

Decision: The Committee went through the submission made by the firm and noted that policy provisions are very clear in this regard. After discussions, the Committee found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 18 M/s Camphor & Allied Products Ltd., Mumbai
F. No. 01/60/162/386/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Relaxation in SEZ foreign currency accounts as Para 4.21 (iii) of FTP 2015-20 as amended on 5th December 2017 for EODC of Advance Authorization No.0310807838 dated 16.09.2016.

They have stated that they had applied for redemption of above advance authorization to RA. They have been issued a deficiency letter to submit letter from Bank that export credit against bill of export are remitted from (SEZ) foreign currency account as per para 4.21(iii) of FTP 2015-20. They were actually not aware of this rule consequently these credits against deemed export were received in rupees from customer from their current account in India.

Decision: The Committee went through the submission made by the firm and noted that policy provisions are very clear in this regard. After discussions, the Committee found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 19 M/s Cabcon India Limited, Kolkata
F. No. 01/60/162/378/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Revalidation of Advance Authorization No.0210207457 dated 10.03.2017.

They have stated that in terms of PN 63 dated 27.12.2018, they have applied for 2nd revalidation at RA, Kolkata. RA has issued a letter and they have complied the same and received the original revalidated Advance Authorization by post on 14.03.2019, only and after the expiry as extended and amended the same by RA on dated 08.03.2019, with extended import validity till dated 10.03.2019 (only before 2 days left). Same has expired and yet to be accepted by ICEGATE as on date, due to non compliance of their request by RA, in terms of Para 9.10 (vi) of HBP, extended validity has been expired when they received original advance authorization. Thereafter they have requested RA, Kolkata for revalidation in terms of Para 2.20, but rejected vide letter dated 23.07.2019, stating that there is no policy provision to grant further revalidation, beyond the period of 2nd revalidation.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and decided to allow revalidation of Advance Authorization No.0210207457 dated 10.03.2017 for a period of 3 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. 20 M/s Agog Pharma Ltd., Vasai
F. No. 01/60/162/379/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Extension in E.O. period against Advance Authorization No.0310795288 dated 13.04.2015 issued under PC-9 condition.

They have stated that due to some unavoidable circumstances, they could not fulfill the balance EO of 67.08 Kg, as there was breakdown of their plant and it took them long period to carry out the maintenance of the same. Therefore their purchase order was pending for exports. After completion of full maintenance of their plant, got started for production and this order was completed as per Shipping Bill No.6838225 dated 19.06.2017.

Decision: Committee after discussing the case in detail decided to call for a detailed factual report from the concerned RA in the matter specifically wrt the extensions allowed by the RA.

(Action: RA Mumbai)

Case No. 21 M/s Bharat Parenterals Limited, Vadodara
F. No. 01/60/162/387/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Regularization of mismatch of export product description between shipping bill and Advance Authorisation No.3410041179 dated 27.04.2015 for fulfillment of EO.

They have stated that they had fulfilled their export commitment but have received deficiency letter stating that description of export item appearing in shipping bills are not as per the condition sheet attached to AA. This mismatch is due to Brand name mentioned in the shipping bill by Merchant exports as per the requirement of importing country. Basically, the product "Co-Amoxiclav for injection BP 600 MG' is injection manufactured by using the sterile of Amoxicillin Sodium equivalent to Amoxicillin 500 mg and Clavulsnate Potassium equivalent to Clavulanic acid 100 mg and Clavulsnate Potassium equivalent to Clavulanic acid 200 mg. The license was taken without branch name to export the product under any brand name. The product AMOVIN 6000 mg INJ Clavulanate Potaasium & Amoxicillin for INJ cover under Shipping No.4123195 is manufactured by using the sterile of Amoxicillin Sodium equivalent to Amoxicillin 500 mg and Clavulsnate Potassium equivalent to Clavulanic acid 100 mg. Basically the exported item is exactly the same in Generic name.

Decision: The Committee having examined the statement made by the firm and discussed the matter at length and decided to accede to the request of regularization of mismatch of export product description between shipping bills and condition sheet of advance authorization towards fulfillment of EO of Advance Authorization No.3410041179 dated 27.04.2015. It also advised the RA to be more careful before routinely rejecting cases of similar nature. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 22 M/s Bio Med Healthcare Products Pvt. Ltd., Faridabad
F. No. 01/60/162/397/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: EOP extension and acceptance of 3 Shipping Bills No.(i) 4822524 dated 04.09.2014, (ii) 4872438 dated 08.09.2014 and (iii) 4948044 dated 11.09.2014 exported after the expiry of EOP period i.e. beyond 24 months (delay of 11 days) towards fulfillment of EO against Advance Authorization No.0510331498 dated 07.08.2012 for regularization purpose only.

They have stated that redemption of their one case is pending due to exports made out of EOP. They had completed more than 50% of the export of the EO of both the export products during the original EOP and for the balance unfulfilled of EO, they obtained first EOP extension for 6 months (up to 31.08.2014) in terms of Para 4.22 (b) of HBP 2009-14 and completed the entire balance EO on 11.09.2014 (11 days after the extended EO period). That three Shipping Bills No.4948044, 4872438 and 4822524 covering 5.33% & 3.46% of the total EO of export product were exported after the expiry of extended EO period due to some delay in approval of sample from their overseas buyers. However, all the vital details of viz, Advance License number, Name of the Export/Import product and consumptions are mentioned on the shipping bills and custom attested invoice. They have complied all the terms and conditions of the Advance Authorization and completed 100% of the EO imposed by realizing the entire export proceeds. Hence, requested to allow 11 days extension (till 11.09.2014) of the subject shipping bills towards fulfillment of EO for regularization purpose only.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that it is not a case of relaxation and could have been done by RA at their level. It further decided that Regional Authority may allow second extension of EO period up to six months from the date of expiry of EO period only for regularization purpose subject to payment of composition fee @ 0.5% per month on the unfulfilled FOB Value as per Para 4.42 of HBP-2015-20, as more than 50% EO has already been fulfilled in due/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 23 M/s Dynamatic Technologies Limited, Bangalore
F. No. 01/60/162/398/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Clubbing of five Advance Authorizations No.(i) 710099970 dated 26.11.2013, (ii) 0710108868 dated 12.10.2015, (iii) 0710108867 dated 12.10.2015, (iv) 0710111634 dated 22.05.2017 and (v) 071011555 dated 08.05.2017.

They have stated that due to various challenges encountered during custom clearance, they had obtained separate license individually. The last license No.0710111634 dated 23.05.2017 was obtained 42 months from the earliest license No.0710099970 dated 26.11.2013. Similarly, the import period expire is 60 months from the earliest license, which is beyond the provisions as per the PN 70. When they started the project way back in 2013 they faced lot of changes it terms of process requirement etc. It was a major jump as far as DTL's capabilities and prowess was concerned. With all those challenges, they keep in mind the stringent requirement of advance authorization as per the FTP 2009-14. Thus they had to open the fresh license to import the material even after the import extension to export the quantities as per the license.

Decision: The Committee went through the submission made by the firm and noted that policy provisions are very clear in this regard. After detailed discussions, it found no merit in their case. Hence, decided to reject the request of the firm. The applicant is directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2020 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, Bangalore: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No. 24 M/s Euro Multivision Limited, Mumbai
F. No. 01/60/162/155/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: To allow closure of 8 EPCG Authorizations as machines imported against 0% (Zero percent duty) in terms of General Exemption No.160 under Customs Manual read with Notification No.25/2002/-Cus dated 01.03.2002.

They have stated that as their list of machineries imported, described under their letter dated 23.07.2018, attract 0% (Zero Percent) duty in terms of general exemption No.160 under customs manual read with Notification No.25/2002-Cus dated 01.03.2002. File-wise closure memos should be issued in respect of their EPCG Authorization. Deputy Commissioner and/or appraisers allowing clarance of import of machinery under custom authority being the specialized in the subject matter of the then custom tariff and manual. Remained conversant should not have allowed under respective bill of entries attract 0% custom duty under general exemption No.160 customs manual read with Notification No.25/2002-Cus dated 01.03.2002. As many cases could cited where importers have been penalized custom authorities for uses of wrong ITCHS and description etc. Based on necessity of clarity, DGFT has suitably modified their application for claiming EPCG authorization. Subsequently with insertion of column No.02 & 8 under 'Details of new Capital goods sought to be imported' seeking the principal information regarding relevant ITCHS & Duty saved. Central Revenue Audit Department has also not pointed out the pitfalls of customs department who have allowed the clearance of machinery under EPCG Authorizations. Whenever any bill of entry gets approved upon allow of final assessment, the same bill of entry also gets procedurally approved from internal audit Dept. (IAD), concurrently signifying the confirmation of approval for classification, levying of custom duty & relevant customs notifications.

The absence of any procedure either from CRA or IAD confirms the negligence of customs authority for discharging their duties in the public interest.

Decision: The Committee having examined the statement made by the firm observed that their request has been discussed in detail by the EPCG committee and has been rejected giving detailed reasons. After discussing the matter at length, committee found no merit in it. Hence, decided to reject the request of the firm.

(Action: Applicant)

Case No. 25 M/s Marpol Pvt. Ltd., Goa
F. No. 01/60/162/149/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Extension in E.O. period against two EPCG Authorizations No.(i) 1730001059 dated 15.09.2010 and (ii) 1730001054 dated 01.09.2010 (Zero duty EPCG Authorization).

They have stated that they had lost orders due to increase in dollar rate. The prices were higher expressed for the buyer, and hence they refused to place order from FY 2015-16 onwards. Sales to Russia stopped after January 2015, as the Russian Ruble crashed and fell against dollar and did not improve. Also the annexation of crimea by Russia created discord during SE Ukraine war. Ukraine stopped all Russian goods entering their ports and their shipments were routed through Ukraine into Russia and their export stopped.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and found no merit in their case. Accordingly, decided to reject the request of the firm.

(Action: Applicant)

Case No. 26 M/s Adyar Gate Hotel Limited, Chennai
F. No. 01/60/162/167/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Waiver of annual average performance condition against 3 EPCG Authorizations No.(i) 043008097 dated 13.01.2010, (ii) 043007625 dated 25.08.2009 and (iii) 0430012390 dated 23.04.2013.

They have stated that default arose due to severe fall in Forex earnings because of increased room supply and decreased international tourists due to global advisory on travel restriction. They could not fulfill annual average performance condition against above 3 EPCG authorizations.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 27 M/s SMS Pharmaceuticals Limited, Hyderabad
F. No. 01/60/162/402/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Waiver of duty and issue of export obligation certificate against 4 Advance Authorizations No.(i) 1478999 dated 26.12.1995, (ii) 0026350 dated 26.11.1996, (iii) 9000304 dated 28.11.1997 and (iv) 9000302 dated 26.11.2997.

They have stated that M/s. Plant Organics Limited was declared as a sick industrial undertaking in terms of section 3(1)(o) of sick industrial Companies (special Provision) Act. 1985 by the BIFR vide its proceeding dated 12.07.1998. Subsequently, the firm (POL) was taken over by them in pursuant to the order of BIFR dated 17.09.2008. In this connection, they have submitted that the Hon'ble BIFR has directed to waive the demand of Rs. 81.60 lakhs towards non–fulfillments of export obligation with respect to the above 4 licenses. On behalf of Plant Organics Limited consequent upon amalgamation and the said Plant Organics Limited is practically closed for day-to-day operations as pollution Control Board has issued closure notice. At present the said M/s. Plant Organics Limited is under lock and only security personnel are guarding the unit. All the equipment & Machinery etc., are in scrap condition and cannot be revived with maintenance and plant has to be reconstructed to revive the unit. In view of the above extraneous circumstances, they are also not in a position to neither fulfill EO nor pay the demand raised by the DGFT.

Decision: The Committee having examined the statement made by the firm and discussed the matter at length and found no merit in it. Hence, decided to reject the request of the firm. The applicant is directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2020 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, Hyderabad: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No. 28 M/s Alcon Biosciences Private Limited, Mumbai
F. No. 01/60/162/152/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Extension in E.O. period up to 30.03.2015 i.e. 32 months of 1st Advance Authorization No.0310703768 dated 01.08.2012 for clubbing with Advance Authorization No.0310715606 dated 23.11.2012 (2nd License) for regularization purpose.

They have stated that due to their buyer changed the delivery schedule and asked for delayed delivery of the material, they had to oblige the Buyer's requirement and therefore some of their shipment has fallen beyond the stipulated EOP. They have completed 98.78% of export within 32 months from the issuance of the first license. Hence, requested extension in EO for clubbing purposes.

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Decision: The Committee went through the submission made by the firm and noted that policy provisions on clubbing of AAs are very clear. Accordingly, it discussed the matter at length and found no merit in their case. Hence, decided to reject the request of the firm.

(Action: Applicant)

Case No. 29 M/s Bharat Silks, Bangalore
F. No. 01/60/162/409/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Relaxation in the condition of General Note No.14 for Textiles against Advance Authorization No.0710094613 dated 03.04.2013 in which import of Silk Fabric is not permitted for items mentioned in SION list at Sl. No. J-270 to J-296.

They have stated the subject authorization was issued to import Silk Fabric and exported out readymade garments made out of that imported Silk Fabric. Export Obligation fulfilled in full, in proportion to the quantity of imports. They submitted application to RA, Bangalore for closure of the case and issued of EODC. But, they were informed by the RA office that as per GN 14 of Textile product Silk Fabrics is not allowed to be imported under advance authorization scheme and advised to pay the customs duty with interest on the entire quantity of import and regularize the case. Hence, requested to allow the import of silk fabric under the advance authorization issued to them to close their case.

Decision: The Committee went through the submission made by the firm and after discussing the matter at length, it decided to accede to the request of the firm for relaxation in General Note 14 of Textile sector towards fulfillment of export obligation against Advance Authorization No.07100094613 dated 03.04.2013 for closure purpose. At the same time it also decided to refer issue of review and deletion of condition in general note 14 of textile sector to the NC-5 division.

(Action: Applicant/RA/NC-5 division)

Case No. 30 M/s Achiever Creations Pvt. Ltd., Gurgaon
F. No. 01/60/162/407/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Counting of export of four Free Shipping bills No.(i) 8894933 dated 10.12.2013, (ii) 8894935 dated 10.12.2013, (iii) 8894810 dated 10.12.2013 and (iv) 8894846 dated 10.12.2013) towards fulfillment of EO against Advance Authorization No.0510367391 dated 03.10.2013.

They have stated that they had always fulfilled EO imposed on them against the Advance License issued to them so far and most of the cases been redeemed by CLA, Delhi. However, redemption of one case (subject authorization) is pending due to exports in Free Shipping Bills Involving Remittance in Foreign Exchange. They imported 93% of the raw material allowed in the advance authorization and complete the entire EO within the EOP as per the condition of the Advance License. But at the time of submitting shipping bills to customs, due to some technical error in EDI system of the Customs at IGI Airport, New Delhi above shipping bills could not be generated under Advance Authorization Scheme. Due to urgency of the export shipment, they could not hold the shipment and exported the goods under free shipping bills involving Remittance in Foreign Exchange. However, all the vital details viz, License no, GSM consumption and Description of the Export Product was mentioned on the shipping bills. The export proceeds against all the above shipping bills have been realized in an approved manner. They had submitted their application for redemption to CLA, New Delhi, however, shown their inability to accept the free shipping bills towards fulfillment of EO.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm. The applicant is directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2020 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, New Delhi: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No. 31 M/s Achiever Creations Pvt. Ltd., Gurgaon
F. No. 01/60/162/408/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Counting of export of three Free Shipping Bills No.(i) 5628989 dated 28.09.2011, (ii) 5628572 dated 28.09.2011 and (iii) 5702671dated 03.10.2011 towards fulfillment of EO against Advance Authorization No.0510296126 dated 08.07.2011.

They have always fulfilled EO imposed on them against the Advance License issued to them so far and most of the cases been redeemed by CLA, Delhi. However, redemption of the one case is pending due to exports in Free Shipping Bills Involving Remittance in Foreign Exchange. They imported 97% of the raw material allowed in the advance authorization and complete the entire EO within the EOP as per the condition of the Advance License. But at the time of submitting shipping bills to customs, due to some technical error in EDI system of the Customs at IGI Airport, New Delhi above shipping bills could not be generated under Advance Authorization Scheme. Due to urgency of the export shipment, they could not hold the shipment and exported the goods under free shipping bills involving Remittance in Foreign Exchange. However, all the vital details viz, License no, GSM consumption and Description of the Export Product was mentioned on the shipping bills. The export proceeds against all the above shipping bills have been realized in an approved manner. They had submitted their application for redemption to CLA, New Delhi, however, shown their inability to accept the free shipping bills towards fulfilment of EO.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm. The applicant is directed to get the case regularized in terms of Para 4.49

of HBP, 2015-2020 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, New Delhi: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No. 32 M/s Apar Industries Limited, Vadodara
F. No. 01/60/162/410/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Condonation of time limit in claiming of MEIS against two Shipping Bills No.(i) 4334674 dated 27.11.2015 and (ii) 4943910 dated 28.12.2016.

They have stated that they could not claim MEIS of the above two shipping bills due to errors appeared in shipping bill export details in EDI. Further it was showing as blank, hence they could not claim. They took up the matter with customs for re-transmission of the same so that error could be rectified in time. By the time it was rectified, the shipping bills were time barred and 100% late cut was imposed on it. Therefore, requested to condone the late cut applicable on both the shipping bills.

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

(Action: PC-3 Division/EDI Division)

PH Case No. 33 M/s Tams Fine Ceramics Private Limited, Chennai
F. No. 01/60/162/585/AM19/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Extension of EOP in respect of EPCG License No.0430006068 dated 25.04.2008 and 0430006159 dated 27.05.2008 in view of extraordinary factors affective performance.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019 and Shri M. Murali, Advisor appeared on behalf of the firm and made the following submissions:

They have stated that after analyzing all underlying factors contributing to the start of the project and on discussion with their potential buyers abroad, they re-worked their plans and expect to fulfill the EPCG export commitment within 3 years of operations. EU & USA import more than 90% of their mugs and tableware requirements from China and hence with such an improved export opportunities and a plant ready to start production in 6-9 months. They are ready to start their plant and also bring 1000 jobs. The project meets all the priorities of the Government like MSME sector, make in India, new Jobs, exports.

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

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to maintain rejection of the request of the firm as in earlier PRC meeting no. 13/AM20 dated 23.07.2019.

(Action: Applicant)

PH Case No. 34 M/s Les Ateliers De Pondicherry, Puducherry
F. No. 01/92/180/07/AM19/PC-VI
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Relaxation in Para 6.15(b) FTP read with Para 6.37(b) HBP 2015-20.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019. Shri V. Subramanian, Chief Financial Officer and Shri S. Viswanathan, Representative appeared on behalf of the firm and made the following submissions:

They have stated that they are a 100% EOU and was issued LOP on 12.9.2007 for manufacturer of leather goods. It commenced commercial production on 02.01.2008. The LOP was valid till 1.1.2018. However, during the process of shifting its plant and machinery to some other location, its workers went on strike on 29.02.2012 and obtained stay on 09.03.2012 from Hon'ble High court at Chennai. The Hon'ble Court restrained movement of machinery and material from existing site and export of finished products hence it could not undertake any import and export during the second block of 5 years i.e. 2.1.2013 to 1.1.2018. It took around 2 years to get the stay vacated. After that, the shifting of plant and machinery could be completed under the supervision of the court only on 19.06.2017. During the intervening period, the factory remained closed. Hence, the machines which remained inoperative became obsolete. In the mean time, the foreign buyer made alternative arrangements and was no longer ready to take supplies from them. Hence, the company finally decided to wind up its business. It approached DC(MEPZ) to allow it to dispose of capital goods in DTA by paying duty on depreciated value. However, DC, MEPZ had permitted for de bonding of the unit with depreciation on capital goods for the first five years only stating that firm has not achieved positive NFE. The unit was NFE positive of Rs. 6968.59 Lakh for first block of five years i.e. 2008-13. Since, the unit was unable to make any export or import due to hardship faced by it in the IInd block period 2013-2018, the unit became Negative NFE of Rs. 1079.91 Lakh due to capital Goods amortization. However, If taken cumulatively for entire ten year period, the unit is NFE positive. The representative requested for permission to dispose of capital goods in DTA in relaxation of depreciation norms and achievement of positive NEE as prescribed under FTP/HBP.

Decision: The Committee heard the representatives and noted that the firm could not undertake its authorised operations due to conditions of force majeure. Hence, the Committee decided to waive off the condition of achieving NFE on account of depreciation on the machinery for the period w.e.f. the date of stay on shifting the machinery to the date of actual shifting.

(Action: PC-VI/DC, MEPZ)

PH Case No. 35 M/s Western India Cashew Company Pvt. Ltd., Pollachi

F. No. 01/60/162/483/AM20/PRC
PRC Meeting No. 18/AM20 dated 03.09.2019

Subject: Exemption from non-compliance of stipulated procedure against 4 Advance Authorizations No.(i) 3210065197 dated 24.07.2013, (ii) 3210066253 dated 20.08.2013, (iii) 3210066260 dated 20.08.2013 and (iv) 3210066373 dated 22.08.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.09.2019, but no one appeared on behalf of the firm. The Committee decided the case based on the justification provided by the firm in their application.

They have stated that they are manufacturer exporter for last 18 years and they hold 2 Star Export House status. So far they have taken 36 AAs for the same item of exports and imports on no-norms basis, out of which in 15 cases norms have already been ratified and cases have been closed/redeemed by the RA. In 8 cases, AAs were issued after prior fixation of norms by the concerned NC. Here also EO has been fulfilled and these have also been either redeemed or redemption requests have been filed with RA. 5 AAs have been surrendered by the firm, when it was realized that they have got these AAs for an item which was ineligible under para 4.07. In 3 cases only packing material was imported and request for redemption have been filed for these.

As of now there are 4 AAs pending in which EO has been fulfilled and redemption request have also been filed. These AAs were applied inadvertently and issued also by the RA under para 4.07, when the item involved was ineligible for issue under para 4.07. At the time of ratification of norms, NC-VI in Meeting No.14/85-ALC3/2018 dated 29.11.18, decided to reject these cases with direction to RA to cancel the licenses. They took their first advance license in 2009 under Para 4.07, as Customs duty on Cashew was 30%, adhoc norms were approved by NC in all their cases. All these licenses are taken on net to net basis. Without any wastage and export/ import already stands already completed. Redemption applications have been filed with RA. Their request is to fix norms for these 4 AAs for closure purposes in view of reasons given above.

Decision: The Committee went through the statement made by the applicant and concluded that there is a genuine hardship in the case and therefore decided to accede to the request of the firm to grant relief from non compliance of stipulated procedure against four Advance Authorisation No.(i) 3210065197 dated 24.07.2013, (ii) 3210066253 dated 20.08.2013, (iii) 3210066260 dated 20.08.2013 and (iv) 3210066373 dated 22.08.2013 only for regularization of import & export already done by the firm. Committee also decided to advise NC VI to revoke its decision of cancellation of 2 AAs and fix norms in all the 4 cases for regularization purposes. The firm shall approach NC VI/RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/NC VI/ RA)

Case No. 36: Incomplete Cases

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

S. No.	Name of the firm	Subject of the firm	Remarks
1.	M/s. Reform Tools Pvt. Ltd., Kolkata	Review of order of Norms Committee meeting Nos. 11/29 dated 30.11.2018 vide F. no. 01/80/050/00202/AM17/DES-II/1292	ANF 2D and Proof of application fee not submitted
2.	M/s. Usha Martin, Kolkata	To allow manual filing of MEIS application against 94 shipping bills in view of the late uploading of eBRC by the Bank	ANF 2D and Proof of application fee not submitted
3.	M/s. Texport Fashion, Haryana	Waive the aforesaid requirement as the applicant is layer in possession of of request documents with dated 09.04.2019 is hereby enclosed	Proof of application fee not submitted
4.	M/s. EDIBLE Agro Products Limited	DGFT policy and Procedures (MEIS /Chapter 3 of FTP)	ANF 2D and Proof of application fee not submitted
5.	M/s. Greenglobe Export (India) Pvt. Ltd	Requisition for relaxation of time limit to claim the MEIS benefit.	ANF 2D and Proof of application fee not submitted
6.	M/s. Kusuma Pharma, Silvassa	Revalidation of Advance Authorization no. 0310807243 dated 22.08.2016 and 0310806263 dated 14.07.2016.	ANF 2D not submitted
7.	M/s. Shri Navkar Metals Limited, Ahmedabad	Revalidation of the authorization no. 0810140696 dated 20.07.2017 & 0810140697 dated 20.07.2017.	Proof of application fee not submitted
8.	M/s. Mathura Poly pack Pvt. Ltd., Mathura (UP)	Addition of additional Export product in EPCG license no. 0630003055 dated 04.10.201.	Proof of application fee not submitted

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