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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 24.09.2019 under the Chairmanship of Shri Alok Vardhan Chaturvedi, Director General of Foreign Trade

Meeting No.19/AM20 held on 24.09.2019

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 Shri Lalitha Enterprises Industries (P) Ltd., Peddapuram (A.P.)	1
2.	M/s Sanjay Kumar & Sons, Delhi	2
3.	M/s Rajesh Kumar & Brothers, Bhadohi	3
4.	M/s Volvo India Pvt. Ltd., Bengaluru	4
5.	M/s Gujarat Infrapipes Pvt. Ltd., Vadodara	5
6.	M/s Ziva Jewellery Pvt. Ltd., Mumbai	6
7.	M/s Stic On Papers Pvt. Ltd., Hyderabad	7&8
8.	M/s. Ladhar Paper Mills, Jalandhar	9
9.	M/s Kemwell BiopharmaPvt. Ltd., Bangalore	10&11
10.	M/s KKP Petchem Private Limited, Mumbai	12
11.	M/s. Fitex Industries Limited, Ludhiana	13
12.	M/s. Liberty Shoes Limited, Karnal	14
13.	M/s. Malik International, Haryana	15
14.	M/s. M. P. Impex, Mumbai	16
15.	M/s. Rajguru Enterprise Pvt. Ltd., Mumbai	17
16.	M/s. Jabil Circuit India Pvt. Ltd., Mumbai	18
17.	M/s. Rushil Décor Limited, Gujarat	19
18.	M/s. Manjeet Hotels Pvt. Ltd., Mumbai	20
19.	M/s. Big Bags International Pvt. Ltd., Bangalore	21
20.	M/s Shashi Cables Limited, Kanpur	22
21.	M/s Centex International Pvt. Ltd., Ludhiana	23
22.	M/s ATC Tires Pvt. Ltd., Mumbai	24

23.	M/s Shachi Engineering Pvt. Ltd., Pune	25
24.	M/s Maruti Rub Plast Pvt. Ltd., New Delhi	26
25.	M/s Pinnacle Clothing Co. Noida	27
26.	M/s Transpek-Silox Industry Pvt. Limited, Vadodara	28
27.	M/s Everest Kanto Cylinder Limited, Mumbai	29
28.	M/s A-1 Fence Products Company Pvt. Ltd., Mumbai	30
29.	M/s Vikash Ecotech Limited, New Delhi	31
30.	M/s Steelman Industries, Ludhiana	32
31.	M/s. Gem Aromatics Pvt. Ltd., Mumbai	33
32.	M/s. Indo Rama Synthetic (India) Limited, Bhopal	34
33.	M/s. Vedanta Limited, Mumbai	35
34.	M/s. Jindal Saw Limited, New Delhi	36
35.	M/s. Reliance Industries Limited, Mumbai	37
36.	M/s. PI Industries Ltd., Udaipur	38&39
37.	Incomplete Cases	40

PH Case No. 01 M/s Shri Lalitha Enterprises Industries (P) Ltd., Peddapuram (A.P.)
F. No. 01/60/162/208/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Permission to files MEIS claim manually against shipping bill No.8835608 dated 12.11.2018.

<u>Decision:</u> The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 02 M/s Sanjay Kumar & Sons, Delhi
F. No. 01/60/162/770/AM19/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

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

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Sanjay Dua, Proprietor and Shri Sanjeev Sharma, Authorized Representative appeared on behalf of the firm and made the following submissions:

They have stated that their shipping bills pertains 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 back 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 pertaining to 2013-14, 2014-15 and 2015-16 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)

PH Case No. 03 M/s Rajesh Kumar & Brothers, Bhadohi
F. No. 01/60/162/366/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Time extension for filling of MEIS application against four time barred shipping bills.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 04 M/s Volvo India Pvt. Ltd., Vadodara
F. No. 01/60/162/412/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Permission to count the exports made prior to obtaining the Advance Authorization No. 0710077828 dated 04.03.2011 towards fulfillment of export obligation.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019. Shri Devender Bagia, Joint Partner/Advocate and Shri Raghav Khurana, Senior Associate/Advocate appeared on behalf of the firm and made the following submissions:

They stated that they are regularly obtaining the advance authorization for intermediate supply. VBIPL(Volvo Bus) have received an export order No. 20100721 dated 21.07.2010 for manufacture and export of 12 number of Volvo Multi Axle Air-Conditioned Buses. In order to manufacture the said Buses, VBIPL require 12 numbers of chassis and thus they have placed a purchase order on them for supply of 12 numbers of chassis. Pursuant to receipt of said PO, they have imported various inputs on payment of applicable customs duties and commenced manufacture of chassis. VBIPL had filed an application for issuance of advance authorization in the month of September 2010 and obtained the Advance Authorization No.0710074544 dated 01.10.2010 for duty free procurement of various inputs including Chassis for manufacture and export of buses. VBIPL has obtained an invalidation letter dated 11.11.2010 to procure the chassis from them. It is to be noted that though the invalidation letter had been obtained by VBIPL in the month of November 2010, they have placed an order on them for procurement of chassis in the month of August 2010 itself. It implies that VBIPL has simultaneously applied for issuance of advance authorization and also placed PO on them for supply of chassis. They have supplied the chassis manufactured out of duty paid inputs to VBIPL under 12 numbers of Central Excise Invoices raised between September 2010 and December 2010. They submit that they have not claimed any deemed export benefits provided under the FTP 2009-14 for the supplies of chassis to VBIPL since the same were intent to be accounted towards fulfillment of EO imposed against the subject authorization.

Decision: The Committee heard the submission made by the firm and noted that policy is very clear in this regard. It discussed the matter at length and found no merit in it and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 05 M/s Gujarat Infrapipes Pvt. Ltd., Vadodara
F. No. 01/60/162/422/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Extension in E.O. period against Advance Authorization No.3410043260 dated 02.06.2017 for a period of 4 months from the date of endorsement.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Paras Shah, Manager - Commercial appeared on behalf of the firm and made the following submissions:

They have stated that they are the largest manufacture of seamless & welded piping products made from carbon steel, stainless steel, duplex stainless steel, alloy steel, Copper-Nickel Titanium. They carries up the widest range of piping products for biggest projects of various sector of oil and gas refineries, power generation plants, fertilizers, shipbuilding and marine, Nuclear etc. Their facility is spread across the (75000 SQMT) area at Manglej, Vadodara, Gujarat. The plant has an installed production capacity of 15000 MT equipped with required chemical and mechanical facilities. They are supplying their products direct and indirect to government public sector undertakings like Indian Oil, Bharat Petroleum, HMEL, NTPC, BHEL, and biggest private sector like Punj Loyd Group, Reliance Industries Ltd., L&T and Adani Group etc. They are also supplying to foreign suppliers of government agencies their export. All the items being manufactured by them are tailor made based on the specifications of the customers. These items as of several sizes, diameters and different kind of steel, that's why they were not able to fulfill the EO under validity. They have export order in hand of 3925.70.40 MT, which are to be supplied to petroleum refineries and polypropylene plants at Nigeria it is time bound export order.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension of Advance Authorization No.3410043260 dated 02.06.2017 for a period of 4 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. 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 Ziva Jewellery Pvt. Ltd., Mumbai
F. No. 01/60/162/199/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: To allow refund of Bank Guarantee against three invoices No.DIL/OX19G1KMUM494 dated 03.04.2019, DIL/OX19G1KIUM521 dated 09.04.2019 and DIL/OX19G1KMUIVI522 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 24.09.2019 and Shri Saumil Shah, Director appeared on behalf of the firm and made the following submissions:

They have stated that they had purchased gold under Outright Scheme against a Purchase Order from his overseas buyer. He has exported Jewellery within 90 days and received full proceeds. To this extent, it satisfies the provisions of Outright Purchase Scheme. However, he has prepared documents and followed the export procedure as applicable for Exhibition Scheme. He has obtained GJEPC approval, Customs endorsement for hand carry etc. As the documents are under Exhibition Scheme, he is expected to price gold for the sold quantity. Hence, Pricing should be made after sale of jewellery and duty free gold to be delivered under Replenishment Scheme. In this case, the pricing has happened before sale of jewellery and delivery of gold taken under Outright Scheme. Thus, the documents do not support the delivery of duty free gold under Outright Scheme. The fact remains that the exporter has purchased gold, made jewellery, exported jewellery with endorsements from customs and obtained full proceeds. Ordinarily, he should become eligible for duty benefit. However, he has not followed the correct documentation. He has not participated in Trade Fair for which he obtained GJEPC permission, but delivered jewellery to his buyer who was participating in Trade Fair. He has purchased gold under Outright Scheme against a confirmed order whereas exhibition would call for purchase of quantity sold under Replenishment Scheme. (As the quantity which can be sold in exhibition is not known beforehand, HBP provides for pricing of the sold quantity under Replenishment scheme. He also mentioned that he is in the export business for more than 15 years and never have faulted on procedure. He also has no relation with the importer and this supply may be treated as regular exports.

<u>Decision:</u> The Committee heard the submission made by the firm and discussed the matter at length and noted that it is only a case of procedural lapse, as exports have taken place through customs and proceeds realized. Hence it decided to accede to the request of the firm to refund of Bank Guarantee against three invoices No.DIL/OX19G1KMUM494 dated 03.04.2019, DIL/OX19G1KIUM521 dated 09.04.2019 and DIL/OX19G1KMUIVI522 dated 15.04.2019. The firm shall approach RA/nominated agency within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/Diamond India Ltd., Mumbai)

PH Case No. 07 M/s Stic On Papers Pvt. Ltd., Hyderabad
F. No. 01/60/162/88/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: 2nd Extension in E.O. period against Advance Authorization No.0910064927 dated 19.04.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Ayyappa, Assistant Manager Import & Export and Shri Ashish Gupta, Authorized Representative appeared on behalf of the firm and made the following submissions:

They have stated that they have completed 50% of the EO proportionate to import made within the stipulated EOP but due to technical limitation of capital goods, they could not manufacture adequate quantity on time.

Decision: The Committee examined the case in detail and in view of justification provided by the firm decided to accede to the request and allowed EOP extension of Advance Authorization No.0910064927 dated 19.04.2017 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 0.5% per month on the unfulfilled FOB Value, if exports are fulfilled more than 50% within initial EOP or @ 1% per month where exports have been made less than 50% within initial EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 08 M/s Stic On Papers Pvt. Ltd., Hyderabad
F. No. 01/60/162/87/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: 2nd Extension in E.O. period against Advance Authorization No.0910064895 dated 10.04.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019, Shri Ayyappa, Assistant Manager Import & Export and Shri Ashish Gupta, Authorized Representative appeared on behalf of the firm and made the following submissions:

They have stated that they have completed 50% of the EO proportionate to import made within the stipulated EOP but due to technical limitation of capital goods. They could not manufacture adequate quantity on time.

Decision: The Committee examined the case in detail and in view of justification provided by the firm decided to accede to the request and allowed EOP extension of Advance Authorization No.0910064895 dated 10.04.2017 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 0.5% per month on the unfulfilled FOB Value, if exports are fulfilled more than 50% within initial

EOP or @ 1% per month where exports have been made less than 50% within initial EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 09 M/s. Ladhar Paper Mills, Jalandhar
F. No. 01/60/162/172/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Regularization of export already made beyond EOP (2 months) against EPCG Authorization No.3030002682 dated 26.04.2007.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Rajiv Bhardwaj, Commercial Head appeared on behalf of the firm and made the following submissions:

They have stated that they imported the second hand machine from UK in 2007, which was more than 50 years old. Due to technical issues, machine installation was delayed and they started producing the export quality product in 2014 and they completed 85% of the EO within 3 years i.e. 25.04.2017. They have completed the balance 15% EO within 2 months from the date of expiry of the EOP. They had filed the application with EPCG Committee for extension in EOP. The Committee vide meeting dated 24.01.2019 allowed them extension of 2 years upon paying 50% of the duty in proportion to the unfulfilled EO. They have calculated Rs.1100848 as 50% of the duty in proportion to unfulfilled EO, which is very harsh on them to pay 50% duty for delay of only 2 months. They have tried their best in completing the EO but there were reasons which were beyond their control and request to condone delay as per Para 5.11.2 of HBP 2004-09. In fact completion of exports is delayed by only 53 days from the date of first EO extension.

Decision: The Committee heard the representatives of the firm and discussed the case in detail. It observed that export item in this case is writing printing paper and delay in completion of exports is only 53 days after the expiry of the EOP. Accordingly, it decided to accede to the request and allowed EOP extension up to 19.06.2017 of EPCG Authorization No.3030002682 dated 26.04.2007 for regularization purpose only. This is further subject to condition that shipping bills contain Authorization number and are not free shipping bills. The other terms and conditions for fulfillment of export obligation shall remain same as per Policy/HBP provisions. 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 Kemwell Biopharma Pvt. Ltd., Bangalore
F. No. 01/60/162/339/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: To count the export of 2 Shipping No.2544315 dated 30.11.2016 and 2595277 dated 02.12.2016 under Advance Authorization No.0710110352 dated

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01.09.2016 instead of Advance Authorization No.0710109957 dated 15.06.2016 for regularization and discharge of export obligation.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Aruldoss Samathanam, Assistant General Manager - SCM appeared on behalf of the firm and made the following submissions:

They have stated that they had procured material against invalidation letter and manufactured the product for export. While applying the advance license, they have selected port of Registration "Deemed" wrongly, since they were procuring the material locally. Due to this, advance license is not transmitted to Customs Portal. While filing Export shipping bill at Customs Port, Bangalore Airport, the system is showing an error and no Record found in the ICEGATE system. By oversight in shipping bill they have mentioned advance authorization no.0710109957 dated 15.06.2016 instead of No.0710110352 dated 01.09.2016.

<u>**Decision**</u>: The Committee examined the case in detail and noted that there is merit in firm's contention and there appeared to be a genuine mistake. Therefore the Committee decided to consider the export of two Shipping Bills No.2544315 dated 30.11.2016 and 2595277 dated 02.12.2016 against Advance Authorization No.0710110352 dated 01.09.2016 instead of Advance Authorization No.0710109957 dated 15.06.2016 subject to following conditions:

i. Composition fee of Rs.200/-per shipping bill shall be imposed.
ii. RA shall ensure that above shipping bills have not been taken into account in any other Advance Authorization for discharge of export obligation.

The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 11 M/s Kemwell BiopharmaPvt. Ltd., Bangalore
F. No. 01/60/162/336/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: To count the export of one shipping bill No.6395272 dated 30.05.2017 under Advance Authorization No.07100110656 dated 17.11.2016 instead of Advance Authorization No.0710111251 dated 07.03.2017 for regularization and discharge of export obligation.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Aruldoss Samathanam, Assistant General Manager - SCM appeared on behalf of the firm and made the following submissions:

They have stated that they had procured material against invalidation letter and manufactured the product for export. While applying the advance license, they have selected port of Registration "Deemed" wrongly, since they were procuring the material locally. Due to this, advance license is not transmitted to Customs Portal. While filing Export shipping bill at Customs Port, Bangalore Airport, the system is showing an error and no Record found in the ICEGATE system. Hence, they have used their demerged company Recipharm Pharmaserves Pvt. Ltd., AA No.0710111251 dated 07.03.2017 in the above shipping bill instead of AA No.0710110656 dated 17.11.2016 and moved the export shipment without delay.

Decision: The Committee examined the case in detail and noted that there is merit in firm's contention and there appeared to be a genuine mistake. Therefore the Committee decided to consider the export of one Shipping Bill No.6395272 dated 30.05.2017 against Advance Authorization No.0710110656 dated 17.11.2016 instead of Advance Authorization No.0710111251 dated 07.03.2017 subject to following conditions:

i. Composition fee of Rs.200/-per shipping bill shall be imposed.
ii. RA shall ensure that above shipping bills have not been taken into account in any other Advance Authorization for discharge of export obligation.

The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 12 M/s KKP Petchem Private Limited, Mumbai
F. No. 01/60/162/297/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Condonation of delay in filing of MEIS application against 109 Shipping bills export made in year 2015-16.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Kiran Savla, Executive Export Import and Shri Vinay Khetan, Authorized Representative appeared on behalf of the firm and made the following submissions:

They have stated that due to lack of clarity by issuing authority; RA Kandla SEZ, they could not apply to Kandla SEZ as they had raised an objection & even issued order in original for recover of the MEIS granted to other exporters of similar item manufactured with similar activity. In above situation, they did not wish to take a chance by applying and getting in to trouble of recall / defaulter etc. Now as there is ample clarity form HQ, Delhi (DGFT letter dated 1.3.2019) & RA Kandla SEZ, they have requested to condone the delay (which was due to lack of clarity by Kandla SEZ) in filing of their legitimate and eligible MEIS claim.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that, there is merit in firm's contention and accordingly decided to accede to the request of the firm for grant of MEIS benefit against 109 Shipping bills for export made during the year 2015-16 with late cut of 10% on the entitlement.

(Action: Applicant/Concerned SEZ)

PH Case No. 13 M/s. Fitex Industries Limited, Ludhiana
F. No. 01/60/162/85/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Condonation of procedural lapse of not mentioning the advance authorization no. and date in 10 shipping bills towards fulfillment of EO of Advance Authorization No.2010061221 dated 12.05.2009.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 14 M/s. Liberty Shoes Limited, Karnal
F. No. 01/60/162/202/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Re-fixation of Annual Average Export Obligation against EPCG Licenses.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019. Shri Pradeep Tayal, Chartered Accountant and Ms. Suman Bansal, Authorized Representative appeared on behalf of the firm and made the following submissions:

They have stated that due to insolvency and bankruptcy of their two major overseas buyers i.e.M/s Shoes & Shirt, Austria (2006-07) and M/s Romika (2005), no export was made to these customers thereafter. Moreover, illegal labour strike took place at their 3 units at Haryana during the period 2005-06 and 2006-07, which not only adversely affected their export performance but also affected their credibility and brand among foreign customers. Due to these factors, they could not be fulfilled the AEO. They also stated that if export to these two customers is not counted in 3 years of average export fixation, their EO would be completed rather than surplus. Insolvency of customers abroad is beyond their control and is a force measure situation. It is submitted that various departments of central Government / state Government are not able to recover their huge dues from so many corporate under insolvency, there is only case of not able to export to their customers who become insolvent. In order to fulfill its EO and also to improve its export performance the company had entered in specific arrangement with M/s. Elten GMBH, Germany for supply of footwear minimum 200,000 pairs and maximum 500,000 pairs per annum (value approx. 1000 per pair) approx. Rs 20-50 crores per annum. They also stated that even though they added 110 new customers in the meanwhile, but still due to loss of 2 major buyers due to their insolvency, they were not able to fulfill average EO.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and noted that due to insolvency and bankruptcy of their 2 major overseas buyers, firm has faced the problem which was beyond their control. Therefore, Committee decided to accept their request for re-fixation of Annual Average EO against the EPCG Authorisations. Accordingly, the firm shall approach RA with revised CA certificate duly reducing the average exports to the extent of exports made to these 2 major buyers in the previous 3 years, on the basis of which average EO was fixed initially. Firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 15 M/s. Malik International, Haryana
F. No. 01/60/162/271/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Considering the fulfillment of EO against EPCG Authorization No.0530132857 dated 20.05.2002 and 0530133002 dated 20.06.2002 in US$.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019. Shri Anil Kumar Malik, Owner appeared on behalf of the firm and made the following submissions:

They have stated that they were under export Obligation to export Readymade Garments worth Rs.3324077/- (USD 676380/-) while maintaining annual average exports of Rs.84610661.66. They have fulfilled EO during the following 4 years i.e. in 2002-03 to 2005-06 while maintaining annual average export in terms of USD 7036228 during the Export Obligation Period. They had applied for redemption, however, RA, informed that there is shortfall in Average EO for the period AM03 & AM04 and also informed that the average export obligation is required to be fulfilled in INR only.

Decision: The Committee went through the statements made by the firm and noted that the 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)

PH Case No. 16 M/s. M. P. Impex, Mumbai
F. No. 01/60/162/448/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Revalidation of DFIA No. 3010103922 dated 06.01.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Aayush Mandhanya, Chartered Accountant appeared on behalf of the firm and made the following submissions:

They have stated that having IEC No.031504446 they are importer and trader of scrips such as DFIA's. They have purchased DFIA,s from M/s. Bectors Foods Specialities Limited, Theing Road, Phillaur-144410 in 16.02.2017 to import sugar along with other raw materials which were allowed as per SION for export of biscuits. However, the DFIA's could not be used for import before expiry for import of sugar due to refusal of request by the licensing Authority to correct the ITC HS code mentioned on the DFIA. All the 21 DFIA's were issued by RA Ludhiana against export of biscuits as per SION wherein "cane sugar" is allowed as one of the input. In the manufacture of biscuits "refined sugar" is used which is made from sugarcane thus the input is indicated in the norms as "cane sugar". As refined cane sugar was used in the manufacture of the export product, in order to comply with the FTP provisions for importing specific inputs used in the manufacture of the export product, they through the exporter requested the licensing Authority, Ludhiana for endorsement of ITC HS code for refined sugar to read 17019990 as against 17011190 which was mentioned on the body of the DFIA. RA, Ludhiana refused the request to rectify the code of cane sugar to read as 17019990. Due to this refusal by the concerned licensing Authority the DFIAs could not be used for import of cane sugar as without proper ITC HS Code the custom would not have allowed imports. They could utilize the DFIAs for import of all other inputs before the expiry of the DFIAs but for cane sugar as the right ITC HS code was not allowed by the licensing Authority. Now they have come across DFIA which have been issued by the same licensing Authority for export of biscuits against which cane sugar is allowed with proper ITC HS code 17019990 which was requested by them to be endorsed. The correct ITC HS code for import of cane sugar can also be verified from the bill of entry filed for import of cane sugar against other DFIAs and which was accordingly accepted by customs. In view of the foregoing facts it is obvious that the correct code for import of sugar in the DFIA has been accepted by the LA and they hope to get it corrected on their DFIAs by the LA.

Decision: The Committee having heard the case on the basis of justification furnished 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. 17 M/s. Rajguru Enterprise Pvt. Ltd., Mumbai
F. No. 01/60/162/445/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Relaxation for exports made under DFIA file No. 03/91/076/00048/AM18 dated 17.11.2017 against import of Stainless Steel Coils / Sheet.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Sumeet Bafna, Director appeared on behalf of the firm and made the following submissions:

They have stated that they are unaware of the pre-import condition on their import product stainless steel coils/sheets, introduced vide P.N. 30 dated 18.10.2017. They exported in anticipation of DFIA only to learn about it when their application for issuance of DFIA was rejected by RA Mumbai. The pre import condition had been in place for period between 18.10.2017 to 06.03.2019. They have a very small operation and it is very difficult for them to keep track of FTP, their company in past

had been availing DFIA in a similar manner and there is no way they would have exported under this scheme if they had been aware of the newly introduced import condition. As on today, the first import condition stands withdrawn as it was not found constructive to their country's export.
They accept that this was a lapse on their part., but while generating DFIA file numbers the system takes into account the Export and import products and in fact the system should not have issued them the file number as pre import condition was in place. They have already exported and taken the import right under the DFIA into account.

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 to issue DFIA by regularizing exports already made before imports against DFIA file No.03/91/076/00048/AM18 dated 17.11.2017. Imports against DFIA file would be allowed proportionate to the exports already made in subject DFIA file. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 18 M/s. Jabil Circuit India Pvt. Ltd., Mumbai
F. No. 01/60/162/446/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Condonation of delay in submitting SHIS application for the export made during the period 2010-11.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019. Shri Laxmikant Govind Bhagwat, Deputy anager - Finance appeared on behalf of the firm and made the following submissions:

They have stated that the matter where their company is being denied SHIS benefit for exports of 2010-2011 for the reasons of delayed application. Their last request for Policy/Procedure relaxation was declined and they largely blame this on their inadequacy in explaining the reasons behind the delay. They have further stated that their company for the exports made in year 2010-11 was eligible for Status Holder Incentive Script (SHIS). Their application for claiming this incentive was delayed by about 360 days. This lapse was caused by circumstances they had little control over. Their office in the year 2011-12 had shifted to a new premise and the employee managing the documents had resigned; with all this going on they were unable to trace the documents for a prolonged period. After multiple consultations with their Regional Authority they were asked to file a FIR for loss/misplacement of documents. They filed an FIR and they began the process of reconstructing the whole file for their application. They made application for copies documents to Customs Excise Banks and Shipping Agents this proved to be herculean task. Their company had 3000 plus Shipping and had used three different ports for shipment name the JNPT/Mumbai Air Cargo and ICD Talegaon. For each port they had to deal with different Customs CHA and a different freight forwarder. The process of reconstruction of documents/information took about 24 month. It is common practice in trade, in order to meet the submission deadline to make application without CA certificate and later keep delaying the reply to any D/L which ought to be issued by the Licensing Authority, till CA certificate is available for submission. Thereby, the application inspite being "incomplete" would be treated as submitted in time.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship being faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

PH Case No. 19 M/s. Rushil Décor Limited, Gujarat
F. No. 01/60/162/784/AM19/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

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

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019. Ms. Puja Agarwal, Executive (Admn) appeared on behalf of the firm and made the following submissions:

They have stated that the first Advance Authorization No.0810119526 dated 18.03.2013 and the first import was made on 09.04.2013. The subsequent Advance Authorization and the gap between first is work out to be Advance Authorization No.0810134777 dated 12.03.2015 - 23.24 Months and Advance Authorization No.0810135483 dated 17.06.2015 - 27 Months. The last date of export in subsequent Advance Authorization was made on 21.05.2016 thus the gap between first Advance Authorization is work out around to 38.03 months and 37.05 Months respectively. The excess export made on subsequent Advance Authorization No.0810135483 dated 17.06.2015 are sufficient enough for shortfall of earliest two Authorization on pro-rata basis. Moreover on pro-rata basis the export are works out within the permissible EOP of 36 months from the date of each individual import made on.

Decision: The Committee observed that policy with regard to clubbing of AAs is very clear now. After having reviewed the case on the basis of justification furnished by the firm, committee observed that there is no merit in firm's contention and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.10/AM20 dated 02.07.2019.

(Action: Applicant)

PH Case No. 20 M/s. Manjeet Hotels Pvt. Ltd., Mumbai
F. No. 01/60/162/225/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Re-fixation of average EO in view of termination of license of Celebration Lounge at Chatrapati Shivaji International Airport against 2 EPCG Authorization 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 24.09.2019 and Shri Alok Agarwal, Authorized Representative appeared on behalf of the firm and made the following submissions:

They have stated that both the above EPCG licenses have been issued in terms of FTP 2004-09, and Customs Notification No.97/2004-Cus dated 17.09.2004, Para 4 of the Customs Notification No.97/2004-Cus dated 17.09.2004 and Para 5.11.2 of HBP (2004-09) specifically prescribe waiver of EO on account of Force Majeure. Provision for maintenance of AEO was inserted in the Notification dated 17.09.2004 vide Notification No.65/2008 dated 09.05.2008. Since, licenses are issued on 19.11.2007 and 11.02.2008 (prior to 09.05.2008), hence there should be no liability of maintenance of average EO on the part of license holder. Termination of licenses by the Airport Authority for beautification of the Airport was a decision of Govt. of India and denial of extension by the Hotel Days Inn beyond 31.12.2007 was unforeseen and both situations were not in the control of license holder which kept the license holder in a huge financial crisis. Both situation are legally attributable to Force Majure and accordingly merits waiver of export obligation. Since specific EO has been fulfilled hence exchequer has not suffered any loss.

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)

PH Case No. 21 M/s. Big Bags International Pvt. Ltd., Bangalore
F. No. 01/60/162/196/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Relaxation of Para 4.20 of FTP 2015-20 against following 7 DFIA Nos.(i)0710102098 dated 06.09.2017, (ii) 0710111987 dated 09.08.2017, (iii) 0710112102 dated 06.09.2017, (iv) 0710111999 dated 09.08.2017, (v) 0710112887 dated 27.02.2018, (vi) 0710112671 dated 10.01.2018 and (vii) 0710112877 dated 26.02.2018 by allowing to include more shipping bills (total 51 S/Bills) not included in the earlier transferability applications for the exports after receiving the transferability for the part of DFIA and allow to claim the DFIA for balance exports benefit with revalidation.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Mehul Shah, Director appeared on behalf of the firm and made the following submissions:

They have stated that they had obtained above mentioned DFIAs and completed the exports against all the DFIAs. Since, the delay in issue of some Electronic Bank Realization Certificate by their Bank, they had applied for the transferability for some of the shipping bills. They have received the transferable DFIA for these shipping bills and utilized the same. Then after receiving the Electronic Bank Realization Certificate for the remaining shipping bills, they had filed the online application for inclusion of the balance shipping bills, enhancement in quantities and values. But

RA, Bangalore had rejected their application stating that the transferable DFIAs cannot be amended by adding more shipping bills.

__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 hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.11/AM20 dated 09.07.2019.

(Action: Applicant)

PH Case No. 22 M/s Shashi Cables Limited, Kanpur
F. No. 01/60/162/806/AM16/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: 2nd Revalidation of Duty Free import Advance Authorization No.0610029174 dated 28.09.2012.

__Decision:__ The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 23 M/s Centex International Pvt. Ltd., Ludhiana
F. No. 01/60/162/365/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Regularization of EO against Advance Authorization No.3010103022 dated 16.07.2014 and 3010103430 dated 18.03.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019. Shri Sumit Kumar, CA & CEO appeared on behalf of the firm and made the following submissions:

They have stated that they could not fulfill the EO within validity period. This was due to the cancellation of few of their big export order of M/s. the GAP Inc, as per the company it's licenses were in financial disturbance / glitch and due to sudden slump in the market the products were not saleable. These export orders were for about 30000 pieces equally to the pending EO of these two licenses.

__Decision__: The Committee having heard the case on the basis of justification furnished by the firm it observed that there is no merit in firm's contention and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 24 M/s ATC Tires Pvt. Ltd., Mumbai
F. No. 01/60/162/416/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Waiver of procedural requirement for MEIS benefit against 2926 shipping bills.

They have stated that they manufactures of off Road Tyres in SIPCOT Special Economic Zone, Gangaikodan, Tirinelveli, Tamilnadu. Their port has been changed from SEZ port to EDI port with effect from 08.04.2019. While filing shipping bills for export of Tyres to their customers from 08.04.2019 upto 09.08.2019 the column relating to intent for availing reward under MEIS schemes was filed the code no. "00" for each line item except for the first line item for which the code no.36 was entered as was being done by them in the past and the system automatically defaulted the code no.00 against remaining items. This inadvertent error resulted in their inability to claim MEIS incentive for all the other line items in the shipping bill except for the first line item. The total shipping bills will be 2926 Nos, FOB value Rs. 542,3429,330.00 and claim value Rs.162,702,879.00 they are working with their export customers on a meagre margin and the this will result in huge loss in their business. Hence, requested to condone and allow them to avail the export reward under MEIS scheme as a special case.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No. 25 M/s Shachi Engineering Pvt. Ltd., Pune
F. No. 01/60/162/417/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Waiver for submission of copy of bill of exports for closure of Advance Authorization No.3110066607 dated 01.03.2017.

They have stated that they had received letter indicating to submit bill of export for the material supplied to SEZ against the subject authorization. However, they could not submit the same. Their customer prepared on their behalf bill of export of Rs.22,05,158/- against their total order value of Rs.6,49,19,272/- (out of which sale value of Rs.66,97,075.29 under Advance License). The said bill of export was prepared against duty drawback instead of advance license. They referred the same number of bill of export on all the bills/invoices, as suggested by their customer and intimation that they will make necessary changes in bill of export at their end. However they have not made any changes in the bill of export. Hence they are now enabling to submit the bill of export as required by DGFT Pune. They have not claim any amount against Duty Drawback Scheme.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No. 26 M/s Maruti Rub Plast Pvt. Ltd., New Delhi

F. No. 01/60/162/207/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Extension in E.O. period against Advance Authorization No.0510396385 dated 20.11.2015.

They have stated that they have not got any export orders due to various reasons. Now, they got the order and also got assurance from their customer that they will be getting further orders till December 2019, whereas the validity of the Export Obligation has already been expired and hence they could not do any exports. They have been exporting regularly to various countries for the products other than the one mentioned in the subject authorization. Hence, requested for EOP extension till February, 2020.

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 hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.11/AM20 dated 09.07.2019.

(Action: Applicant)

Case No. 27 M/s Pinnacle Clothing Co., Noida
F. No. 01/60/162/419/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Regularization of export made beyond EOP (within 26 months) against Advance Authorization No.0510400962 dated 27.12.2016.

They have stated that they had obtained the above authorization with the initial EOP of 18 months and obtained first EOP extension from RA i.e. up to 24 months (27.12.2018). They applied for second EOP Extension from RA i.e. up to 30 Months was not allowed due to not fulfill 50% export obligation within 24 months. They have imported 100% and 100% export obligation within EOP i.e. on 25.02.2019 (26 Months). They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch as their customers had cancelled the orders. Their customers told to dispatch the goods in the month of May 2018 which they have already dispatched and completed on 25.02.2019.

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

(Action: Applicant)

Case No. 28 M/s Transpek-Silox Industry Pvt., Limited, Vadodara
F. No. 01/60/162/413/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: To accept the export item description as mentioned in Shipping towards fulfillment of EO against Advance Authorization No.3410041931 dated 29.02.2016.

They have stated that they had submitted their EODC files closure however rejected by RA, Vadodara stating that suffix attached with export item description is not permitted. It is not in line with condition of authorization. Also this rule is imposed with retrospective effect for the Authorization issued for the year 2015-16 onwards. Now, insisting them to regularize the case by payment of customs duty plus interest though they have completed 100% EODC as per the SION. The shipping bill is registered with actual product name as well as correct HS code as per the SION fixed. However as per contractual / LC conditions they need to give additional information / synonyms / trade name etc., of the product on the shipping bill. The shipping bill is registered with actual product name as well as correct HS code as per the SION fixed. This is required for getting the same reflected on the BL. Without declaring such information on the shipping bill, shipping lines will not mention the same on the BL. This was the practice for all these years and all their EODCs were issued without any objection. This is the only reasons for their mentioning additional information on the shipping, but currently the same is not accepted their RA, Vodadara and in turn declared their name under DEL for non-completion of EODC.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request of the firm to accept the export item description as mentioned in Shipping Bills towards fulfillment of EO against Advance Authorization No.3410041931 dated 29.02.2016. The other terms and conditions for fulfillment of export obligation shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 29 M/s Everest Kanto Cylinder Limited, Mumbai
F. No. 01/60/162/479/AM19/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

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

They have stated that shortfall in fulfillment of EO happened due to circumstances beyond their control. They had their major export markets in Pakistan, Bangladesh and Iran. They lost the whole market in these countries because of different causes in different countries i.e. ban of CNG cylinder import in Pakistan as they started using CNG for the production of Electricity instead of Automobile Fuel, scarcity of CNG in Bangladesh and progressive USA sanction in Iran. They had completed 100% EO within the admissible EOP (29 months from the issued date of the Authorization).

Decision: The Committee examined the case in detail and noted that the circumstances stated by the firm above were beyond the control of the firm and therefore decided to allow 2nd EOP extension of Advance Authorization No.0310803839 dated 07.04.2016 for a period of six months from the date of expiry of 1st EOP extension only for regularization purpose subject to payment of composition fee @ 0.5% per month on the unfulfilled FOB Value, if exports are fulfilled more than 50% within initial EOP or @ 1% per month where exports have been made less than 50% within initial EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 30 M/s A-1 Fence Products Company Pvt. Ltd., Mumbai
F. No. 01/60/162/197/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

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

They have stated that due to delay in confirmation of export orders for this particular item they were unable to fulfill export obligation of the said authorization. On the other hand they are in the export business for the last 25 year and have obtained several advance authorizations against which they have fulfilled EO within prescribed time period. This is the one for which they have approached for 2nd EO extension. Minimum 50% export obligation should be fulfilled in quantity as well as in value as pro-rata basis. They have completed 37.942% of EO pro-rata quantity wise to imports and 51.139% value wise. Now, they have confirmed Export Orders with Sales contract for balance Quantity of product to be exported from M/s. Aravali Fence LLC, Dubai, UAE & M/s. CLIC National Industries, Safat, Kuwait and they have started production activates to exports the remaining quantity of Export product against this Authorization and they will be able to fulfill the remaining EO within a period of Six Months.

Decision: The Committee examined the case in detail and in view of justification provided by the firm decided to accede to the request and allowed EOP extension of Advance Authorization No.0310812843 dated 26.04.2017 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 0.5% per month on the unfulfilled FOB Value, if exports are fulfilled more than 50% within initial EOP or @ 1% per month where exports have been made less than 50% within initial EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 31 M/s Vikash Ecotech Limited, New Delhi
F. No. 01/60/162/411/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Revalidation of 16 advance authorizations.

They have stated that they formerly known as Vikas Globalone Ltd., is engaged in various type to plastic / Chemical compound. On 27.01.2018 DRI tracked their three shipments at Nhava Sheva on 17.01.2018 and asked for sampling of the product, after sampling the shipments were allowed under the provisional Shipment bills. Based on the written communication from DRI, RA, Delhi rejected their revalidation of advance authorizations. They have already made export under issued advance authorizations to some extent.

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

(Action: Applicant)

Case No. 32 M/s Steelman Industries, Ludhiana
F. No. 01/60/162/414/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Revalidation of DFIA Authorization No.3010104227 dated 02.02.2018.

They have stated that after issuance of this Transferable DFIA License, they tried very hard and their best to sell this license in the market but no one got ready to buy due to market panic from DRI. They received response from Market that DRI used to send the notice on using DFIA for import of Corn. Moreover the import feasibility is there due to rising demand for Maize/Corn because of failure of Maize Crop which is infested by Virus and pests. Not reaping the benefit of this license directly means a great loss for them as they take into account all DGFT incentives while estimating costing of the particular product. Hence, requested for revalidation of 6 months.

Decision: The Committee went through the statements made by the firm and noted that the 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. 33 M/s. Gem Aromatics Pvt. Ltd., Mumbai
F. No. 01/60/162/455/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Relaxation of procedures in pending export benefits.

They have stated that they were not aware that the export benefits are available on exports under advance authorization. Recently, while attend a seminar of FIEO they came to know about their major miss out. They were also depending on consultants for advice on DGFT compliance's and claiming exports. Now, since everything is online they made a policy decision to do all applications their selves, call for their DSC and they came to know about the missed out Shipping Bills for claiming exports benefits.

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. 34 M/s. Indo Rama Synthetic (India) Limited, Bhopal
F. No. 01/60/162/451/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Clubbing of 10 Advance Authorizations (4 from RA, Bhopal No.(i) 1110022007 dated 13.03.2010, (ii) 1110022095 dated 25.03.2010, (iii) 1110022221 dated 19.04.2010 and (iv) 1110022588 dated 11.06.2010,and 6 from RA, Nagpur No.(i) 5010001383 dated 21.06.2012, (ii) 5010001385 dated 21.06.2012, (iii) 5010001413 dated 09.07.2012, (iv) 5010001636 dated 04.04.2013, (v) 5010002068 dated 08.03.2013, and (vi) 50/21/040/00006/AM14 dated 06.05.2013).

They have stated that they could only complete EO of 4 advance authorizations taken from RA, Bhopal by clubbing 6 advance authorizations of RA Nagpur. They are manufacturing five final products (POY, PSF, DTY FDY and PET Chips) and advance authorization has been taken for each final product separately. Raw materials for all final products are common (PTA, MEG, SB 203, TIO2 and SFO). Market trend for export of their final product declined from 2012 and w.e.f. 05.06.2012 EOP of advance authorization reduced to 18 months from 36 months. It has caused very hardship to close advance authorizations individually. Inspite of all possible efforts, they could not export as planned and could not cover up based on FTP during 2010-11 versus changed on 05.06.2012. Out of total 10 (6 are under clubbing issued by RA, Nagpur and 4 issued by RA, Bhopal). They have import in first advance authorizations and rest all added to fulfill EO only.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to allow clubbing of above 10 Advance Authorizations No.(i) 1110022007 dated 13.03.2010, (ii) 1110022095 dated 25.03.2010, (iii) 1110022221 dated 19.04.2010, (iv) 1110022588 dated 11.06.2010, (v) 5010001383 dated 21.06.2012, (vi) 5010001385 dated 21.06.2012, (vii) 5010001413 dated 09.07.2012, (viii) 5010001636 dated 04.04.2013, (ix) 5010002068 dated 08.03.2013 and (x) 50/21/040/00006/AM14 dated 06.05.2013, issued by 2 different Regional Authorities. RAs shall ensure that other terms and conditions of the Policy/HBP provisions for clubbing are fully met. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 35 M/s. Vedanta Limited, Mumbai
F. No. 01/60/162/521/AM19/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Grant of MEIS entitlement against actual foreign exchange value realized in respect of 3 shipping bill No. 6972420 dated 09.04.2016, 7040784 dated 13.04.2016 and 4331903 dated 23.02.2017.

They have stated that due to oversight, incorrect unit price has been entered in shipping bills by CHA/Customs and accordingly FOB value and DBK values and DBK values have become incorrect in respect of shipping bill No.6972420 dated 09.04.2016,7040784 dated 13.04.2016 and 4331903 dated 23.02.2017. Department of Custom has issued a certificate dated 07.07.2017 and 05.06.2017 confirming the same. Due to wrongly transmitted FOB value they are unable to claim the actual MEIS benefit and they are eligible against the subject shipping bills. Hence, requested to allow them to claim the MEIS benefit on the correct/actual realized in respect of subject shipping bills and not on the incorrect/low value entered by CHA.

Decision: The Committee having reviewed the case on the basis of comments received from E-governance and Trade Facilitation (EGTF) Section and observed that the reflection of such manual amendments in the automated system is not possible. Hence, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 36 M/s. Jindal Saw Limited, New Delhi
F. No. 01/60/162/524/AM19/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: To allow MEIS claim manually against Shipping Bill No.5561585 dated 14.06.2018.

They have stated that they had exported "Carbon Steel Longit, welded (SAWL) line pipes" falling under chapter Sub heading No.73051129 from Mundra Sea Port to Chile against shipping bill bearing number 5561585 dated 14.06.2018. While filling shipping bill one line in the EDI system of Custom inadvertently system caught the incorrect value of goods exported. They have represented before the concerned Custom Authority and requested them for the necessary rectification which was accepted by the department on due verification and payment of necessary fee. Since, the Custom Mundra has already assessed/finalized the consignment before the above amendment hence, the said amendment has not been reflecting in the EDI system of DGFT which resulted in preventing filling their genuine MEIS claim. Now, on the basis of amendment sheet bearing F.No. VIII/48-640/AMD/EXPMCH/18-19 dated 02.07.2018 issued by the Customs (Exports) Mundra, they requested to take a lenient view and allow them to file their claim manually.

Decision: The Committee having reviewed the case on the basis of comments received from E-governance and Trade Facilitation (EGTF) Section and observed that the reflection of such manual amendments in the automated system is not possible. Hence, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 37 M/s. Reliance Industries Limited, Mumbai
F. No. 01/60/162/633/AM19/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: Change in duty credit entitlement under MEIS due to wrong finalization of Foreign Currency of export in US$ instead of EURO at the time of final assessment of shipping bill.

They have stated that their request for change in duty credit entitlement under MEIS due to wrong finalization of Foreign currency of export in USD instead of EURO at the time of final assessment. They also intimated that at the time of filing their shipping bill, they have declared the currency as EURO only but due to oversight finalized with wrong currency transmitted to DGFT. They have realized export proceeds against this shipment is in actual exchange rate for arriving FOB in INR on which MEIS benefit is calculated.

Decision: The Committee having reviewed the case on the basis of comments received from E-governance and Trade Facilitation (EGTF) Section and observed that the reflection of such manual amendments in the automated system is not possible. Hence, the Committee decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 38 M/s. PI Industries Ltd., Udaipur
F. No. 01/60/162/463/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: To allow denial MEIS claim on account of mismatch in the ITS HS codes between DGFT and Customs.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Rajesh Kothari, General Manager - Commercial appeared on behalf of the firm and made the following submissions:

They have stated that denial of their genuine MEIS claims on account of mismatch in the ITS HS codes between DGFT and customs is pending since 2016 with no relief. They had obtained an Advance authorization No.1310047642 dated 26.09.2014 for the export of product namely ethyl 4-chloro-2 Flouro-5 phenylcarbamate and the ITC HS code was correctly mentioned as 29299090 as per table 2 of MEIS schedule Sl. No.1095. However, at the time of physical export against this advance authorization, the shipping bills generated ITC HS code 29299000 for the same export product as the customs ITC HS code. Thus, there was a mismatch of ITC HS code at the ends of DGFT and customs, which resulted in denial of their genuine claims of MEIS. DGFT also issued a PN 61/7.3.2017 in this regard.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and the Committee observed that due to technical error, 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 bills pertain to the year 2016-17 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. 39 M/s. PI Industries Ltd., Udaipur
F. No. 01/60/162/464/AM20/PRC
PRC Meeting No. 19/AM20 dated 24.09.2019

Subject: To allow denial MEIS benefit against 9 Shipping Bills Nos.(i) 0000015 dated 08.04.2015, (ii) 0000016 dated 20.04.2015, (iii) 0000017 dated 24.04.2015, (iv) 0000018 dated 06.05.2015, (v) 0000019 dated 18.05.2015, (vi) 0000020 dated 27.05.2015, (vii) 0000021 dated 08.06.2015, (viii) 0000022 dated 26.06.2015 and (ix) 0000023 dated 30.06.2015 for not declaring "Y" or "N" in the intent column.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 24.09.2019 and Shri Rajesh Kothari, General Manager - Commercial appeared on behalf of the firm and made the following submissions:

They have stated that denial of their genuine MEIS claims for not declaring "Y" or "N" in the intent column. In their case, although they mentioned "Y" against the "Declaration of intent" in their MEIS application, they did not mention "Y" or "N" in the above 9 shipping bills consequent to which their claims were not passed by SEZ, Kandla. Public Notice No.40/2015-20 dated 09.10.2015 allowed the claim for EDI for the same but not allowed by RA, Kandla as PN is not specified for claim of SEZ.

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 for grant of MEIS benefit against nine Shipping Bills Nos.(i) 0000015 dated 08.04.2015, (ii) 0000016 dated 20.04.2015, (iii) 0000017 dated 24.04.2015, (iv) 0000018 dated 06.05.2015, (v) 0000019 dated 18.05.2015, (vi) 0000020 dated 27.05.2015, (vii) 0000021 dated 08.06.2015, (viii) 0000022 dated 26.06.2015 and (ix) 0000023 dated 30.06.2015 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/Concerned SEZ)

Case No. 40: 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. Corvine Chemicals & Pharmaceuticals Limited, Karnataka	Acceptance of Documents for issue of EODC related to EBRCs.	ANF 2D and Proof of application fee not submitted
2.	M/s. Cropnosys India Pvt. Ltd., Mumbai	Extension in EOP of Advance Authorization No.031078654 dated 08.07.2014.	Proof of application fee not submitted
3.	M/s. NICE Tractor (India), Ludhiana	To allow MEIS benefit.	ANF 2D and Proof of application fee not submitted

Clyant

4.	M/s. Flexituff Ventures International Ltd., Dhar, MP	`Difficulty for filing of online Export Incentive application due to non correction of eBRC in DGFT server by our bankers.	ANF 2D and Proof of application fee not submitted
5.	M/s. Sachdeva Fabric World Pvt. Ltd., New Delhi	Revalidation of AA no. 0510399795 dated 21.09.2016.	ANF 2D not submitted
6.	M/s. Dewas Metal Sections Limited, Dewas (MP)	Extension in EOP of zero duty EPCG License.	ANF 2D and Proof of application fee not submitted

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