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**Directorate General of Foreign Trade**
**(PRC Section)**

**Minutes of the Policy Relaxation Committee Meeting held on 14.11.2019 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade**

**Meeting No.21/AM20 held on 14.11.2019**

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 Sri Lalitha Enterprises Industries (P) Ltd., Paddapuram | 1 |
| 2. | M/s Hindalco Industries Limited, Kolkata | 2 |
| 3. | M/s Goodluck India Ltd., Ghaziabad | 3 |
| 4. | M/s SmartE Solutions Pvt. Ltd., Mumbai | 4 |
| 5. | M/s Spicer India Pvt. Ltd. Pune | 5 |
| 6. | M/s Gala Precision Engineering Pvt. Ltd., Thane | 6 |
| 7. | M/s Voestalpine VAE VKN India Pvt. Ltd., New Delhi | 7 |
| 8. | M/s Spectrum Auxi-Chem Pvt. Ltd., Surat | 8 |
| 9. | M/s MJV Enterprises, Chennai | 9 |
| 10. | M/s Transpeck Industry Limited, Vadodara | 10 to 16 |
| 11. | M/s Kwality Overseas Pvt. Ltd., Ludhiana | 17 to 21 |
| 12. | M/s Precision Machine & Auto Components (P) Ltd., Chennai | 22 & 23 |
| 13. | M/s Volkswagen India Pvt. Ltd., Pune | 24 |
| 14. | M/s Rampal Scientific Dyers, Ludhiana | 25 |
| 15. | M/s Piem Hotels Ltd., and Oriental Hotels Ltd., Mumbai | 26 |
| 16. | M/s Ambadi Enterprises Limited, Chennai | 27 |
| 17. | M/s. Agog Pharma Limited, Mumbai | 28 |
| 18. | M/s. Mahindra Electric Mobility Ltd., Mumbai | 29 |
| 19. | M/s. Bharat Tissue Pvt. Ltd., Bangalore | 30 |
| 20. | M/s. Gem Aromatics Pvt. Ltd., Mumbai | 31 |
| 21. | M/s. Konkan Mango Processing Ratnagiri Pvt. Ltd., MH | 32 |

| | | |
|---|---|---|
| 22. | M/s. Deepak Kapoor & Co., New Delhi | 33 |
| 23. | M/s. Ghodawat Consumer Products LLP, Kolhapur / MH | 34 |
| 24. | M/s. SIRO Clinpharma Pvt. Ltd., Maharashtra | 35 |

**PH Case No. 01 M/s Sri Lalitha Enterprises Industries (P) Ltd., Paddapuram.**
F. No. 01/60/162/208/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

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

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019, Shri Md. Bazid Khan, Head - Exim appeared on behalf of the firm and made the following submissions:

This is the review case of the decision taken by PRC in its meeting No.10/AM20 dated 02.07.2019 (Case No.17) wherein the case was discussed in detail and it had been noted by the Committee that, the conversion from "N" to "Y" as well as reflection of such manual amendment in the automated system is not possible. Accordingly, it found no merit in it and hence decided to reject the request of the firm.

**Decision**: The Committee having reviewed the case and heard the representatives of the firm and on the basis of justification furnished by the firm discussed the matter at length. The Committee observed that the reflection of such manual amendments by Customs in the automated environment is not possible in the system. Hence, no amendment as well as no electronic transmission is possible. Accordingly, it was decided to reject the request.

**(Action: Applicant)**

**PH Case No. 02 M/s Hindalco Industries Limited, Kolkata**
F. No. 01/60/162/450/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To allow MEIS benefit against 97 shipping bills wherein 'N' ticked in reward column in place of 'Y'.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Tamas Chatterjee, General Manager appeared on behalf of the firm and made the following submissions:

The applicant stated that reward scheme have been mentioned by oversight as 'No' in place of 'Yes" while processing subject Ninety Seven shipping bills at respective Customs port. After realising this error, these shipping bills were submitted to the Customs authority along with proof to show reward scheme as "Yes" in place of "No". Subsequently, it has been decided by the Customs authority who issued a certification letter under F. No. S/6-Gen-03/279/19-20 CEAC dated 27.05.2019 and S/6 Gen 03/280/19-20 CEAC dated 24.05.2019 and in the said certificate Customs authority has amended the Reward Scheme as 'Yes' in place of 'No' against ninety seven shipping bills. The applicant expressed to this was an inadvertent mistake against for 97 shipping bills. Afterwards, they have tried to submit MEIS application in respect of subject shipping bills through DGFT server, but, they have failed to submit the MEIS application through DGFT online procedures.

**Decision**: The Committee heard the representatives of the firm and on the basis of justification furnished by the firm discussed the matter at length. The Committee observed that the reflection of such manual amendments by Customs in the automated environment is not possible in the system. Hence, no amendment as well as no electronic transmission is possible. Accordingly, it decided to reject the request.

**(Action: Applicant)**

**PH Case No. 03 M/s Goodluck India Ltd., Ghaziabad**
F. No. 01/60/162/138/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

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

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 04 M/s SmartE Solutions Pvt. Ltd., Mumbai**
F. No. 01/60/162/313/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Relaxation from the condition of possessing an IEC at the time of rendering the services as stated in para 3.08 (f) of FTP 2015-20 for claiming SEIS benefits.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Niraj Bagri, Partner appeared on behalf of the firm and made the following submissions:

The applicant stated that IEC is not mandatory for service providers, unless benefits are being claimed under FTP in which case of IEC is required only at the time availing benefits. The condition of having an IEC at the time of provision of service as per Para 3.08(f) of FTP 2015-20 is contrary to the provision of FTDR Act and should be considered not applicable. SEIS is introduced to replace the erstwhile SFIS, which had no such specific requirement of having an IEC at the time of rendering the service. The additional compliance of having an IEC at the time of provision of service, deviates from the east of doing business objective of the Government, which has been laid down while introducing SEIS. The requirement of possessing an IEC is a procedural requirement and in case of service exports it has little relevance during provision of service. Prior to seeking SEIS benefit, the company has already obtained an IEC and so the procedural aspect has also been addressed by the company.

**Decision**: The Committee heard the firm and on the submission made by the firm and discussed the matter at length and found no merit in the case and hence decided to reject it.

**(Action: Applicant)**

**PH Case No. 05 M/s Spicer India Pvt. Ltd. Pune**
F. No. 01/60/162/461/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To allow filing of S/Bills for MEIS benefit which was rejected for description mismatch and 26 MEIS scrips were issued for short amount.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Ganesh Basvaraj, General Manager – Indirect Tax appeared on behalf of the firm and made the following submissions:

The applicant stated that they export goods falling under HSN 87085000 eligible for duty scrips under MEIS as covered under Appendix 3b. They had filed application for claiming MEIS benefit on shipping bills. Some of the entries in shipping bills were rejected. Subsequently, Public Notice and trade circular were issued stating MEIS license should be processed based on HSN code without description matching except for certain HSN codes. Their exports were eligible for MEIS based on HSN only (without description matching). As there is no difference in HSN, they are eligible for MEIS on all entries in the shipping bills. Therefore some of entries in shipping bills should not be rejected. They approached RA, Pune for relief who informed them that it is a special case and stated that under the current mechanism of issue of MEIS scrips there is no provision to grant MEIS on items which have been individually rejected from shipping bills out of many items. The details of MEIS Scrips are as under:

| Sl.No. | File Number | License Number | Date |
|---|---|---|---|
| 1 | 31/21/090/84758/AM17 | 3119015398 | 02.08.2017 |
| 2 | 31/21/090/85230/AM17 | 3119014851 | 27.06.2017 |
| 3 | 31/21/090/81223/AM18 | 3119014852 | 27.06.2017 |
| 4 | 31/21/090/85395/AM17 | 3119014749 | 19.06.2017 |
| 5 | 31/21/090/84075/AM17 | 3119012672 | 17.04.2017 |
| 6 | 31/21/090/82492/AM17 | 3119013507 | 17.04.2017 |
| 7 | 31/21/090/84363/AM17 | 3119013508 | 17.04.2017 |
| 8 | 31/21/090/83517/AM17 | 3119013509 | 17.04.2017 |
| 9 | 31/21/090/83091/AM17 | 3119013510 | 17.04.2017 |
| 10 | 31/21/090/84383/AM17 | 3119013574 | 17.04.2017 |
| 11 | 31/21/090/82440/AM17 | 3119013575 | 17.04.2017 |
| 12 | 31/21/090/83516/AM17 | 3119013576 | 17.04.2017 |
| 13 | 31/21/090/81238/AM17 | 3119012183 | 01.04.2017 |
| 14 | 31/21/090/81186/AM17 | 3119012181 | 20.01.2017 |
| 15 | 31/21/090/81470/AM17 | 3119012182 | 20.01.2017 |

| | | | |
|---|---|---|---|
| 16 | 31/21/090/82095/AM17 | 3119012162 | 19.01.2017 |
| 17 | 31/21/090/80347/AM17 | 3119012163 | 19.01.2017 |
| 18 | 31/21/090/81165/AM17 | 3119012134 | 18.01.2017 |
| 19 | 31/21/090/80580/AM17 | 31190009277 | 31.07.2016 |
| 20 | 31/21/090/00513/AM16 | 31190009517 | 29.06.2016 |
| 21 | 31/21/090/00774/AM16 | 31190007831 | 11.03.2016 |
| 22 | 31/21/090/00795/AM16 | 31190007876 | 08.03.2016 |
| 23 | 31/21/090/00732/AM16 | 31190007717 | 23.02.2016 |
| 24 | 31/21/090/80896/AM18 | 31190014547 | 05.06.2017 |
| 25 | 31/21/090/84757/AM18 | 31190016212 | 20.09.2017 |
| 26 | 31/21/090/84756/AM17 | 31190016206 | 20.09.2017 |

**Decision**: The Committee heard the representative of firm and discussed the matter at length and decided to call for a detailed report from RA, Pune mentioning details of each excluded item from all 26 MEIS Scrips along with detailed reasons for exclusion and also copy of rejection letter issued to the firm within 10 days from the date of uploading of minutes.

**(Action: RA, Pune)**

**PH Case No. 06 M/s Gala Precision Engineering Pvt. Ltd., Thane**
F. No. 01/60/162/460/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To allow Chapter-3 benefit (FPS/MEIS) against the export made during the year 2012-13 to 2015-16.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 07 M/s Voestalpine VAE VKN India Pvt. Ltd., New Delhi**
F. No. 01/60/162/429/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Grant of duty credit under MEIS against 10 Shipping Bills as per Para 3.14 (b) of HBP Vol.I (2015-20).**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Sunil Kumar Goel, General Manager (Finance), and Shri S.C. Jain, Managing Partner appeared on behalf of the firm and made the following submissions:

The applicant stated that they had filed shipping bills for export of goods at different ports in India. It had already claimed MEIS benefit for the FY 2018-19. However, in some of the shipping bills due to inadvertent error they could not claim the MEIS benefit amounting to Rs.47,51,853/-. This error were due to intent mentioned on the shipping bill for availing MEIS benefit but the company did not select "Y" on the shipping bills. Intent was wrongly mentioned on the shipping bills for rewards under Advance License instead of MEIS. These were the shipping bills where the company made inadvertent errors but had declared intent to avail the rewards. As company did not select 'Y' and system automatically selected 'N' by default due to which some of the shipping bills become ineligible for MEIS benefit as per 3.14(a) of HBP Vol. I 2015-20.

**Decision**: The Committee heard the representatives of the firm and on the basis of justification furnished by the firm discussed the matter at length. The Committee observed that error has been made by the firm and manual amendments in the automated environment are not possible in the system. Hence, no amendment as well as no electronic transmission is possible. Accordingly, it decided to reject the request for relaxation of policy.

**(Action: Applicant)**

**PH Case No. 08 M/s Spectrum Auxi-Chem Pvt. Ltd., Surat**
F. No. 01/60/162/375/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To allow MEIS benefit against three RA file Nos.52/21/090/50290/AM19 dated 14.05.2018 52.21.090.81470/AM18 dated 16.01.2018 & 52/.21/090/80980/AM18 dated 11.11.2017 for export of Tamarind Kernel Powder made by them after the aforesaid PN.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 09 M/s MJV Enterprises, Chennai**
F. No. 01/60/162/325/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Condonation of procedural lapse for not mentioning EPCG License number and date on the shipping bills relating to exports affected for fulfillment of EO against EPCG Authorisation No.0430002351 dated 09.02.2005.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Ms. Jeya Mahalingam, Proprietrix appeared on behalf of the firm and made the following submissions:

The applicant stated that the initial EO period against the said EPCG license ended on 28.02.2013. Their EO fulfillment for this EPCG license was NIL. They approached EPCG Committee for condonation of block-wise EO fulfillment and for 2 years extension of EOP. They got the EOP extension approval letter on 05.05.2015 through email from DGFT i.e. after the expiry of extended 2 years period. They were a tiny industry at the time of getting the EPCG license. They have done the export to fulfill the EO of EPCG Authorisation during the period 2013-14 and 2014-

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15. But during this period their EPCG was not valid for export, therefore, customs refused to mention EPCG license number in the Shipping bills, but in invoices they have mentioned EPCG License number and date at the time of shipment. Also their intention was only to fulfill the EO against the subject EPCG license and not to claim any other benefit. Hence, they made their complete exports under free shipping bills without claiming any kind of such other benefits which were operational during the period of exports.

**Decision**: The Committee heard the case in detail to the request of the firm for condonation of procedural lapse for not mentioning EPCG License number and date on the shipping bills relating to exports affected for fulfillment of EO against the subject Authorization. Keeping in view the facts that firm is in tiny sector and is run by a women entrepreneur and also the fact that the firm got the approval of EOP extension from Hqrs only after the expiry of extended EO Period and exports have been made (though under free shipping bills) for fulfillment of EO and the firm is also ready to do fresh exports, the Committee decided to allow EOP extension of EPCG Authorization No.0430002351 dated 09.02.2005 for a further period of 12 months from the date of endorsement subject to payment of lump sum composition fee of Rs.5000/-. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA Chennai)**

**PH Case No. 10 M/s Transpeck Industry Limited, Vadodara**
F. No. 01/60/162/437/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To accept the export item description as mentioned in S/Bills towards fulfillment of EO against Advance Authorisation No.3410043170 dated 11.05.2017.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Satish Patel, Executive – Marketing and Ms.Roshan Bhavnani, Manager (Marketing) appeared on behalf of the firm and made the following submissions:

The applicant stated that the matter is related to identification of finished product with description in advance authorisation and additional description mentioned in the bracket in shipping bills. They explained that at the time of issuance of fresh advance license, as per practice followed by them, they provide information on actual raw material to be imported and actual finished product to be exported. However, when they file shipping bills for export of finished product under HS code – 29163990 (other category), they mentioned actual product name along with additional description of 'others' in the bracket. While in advance license only HS code with actual finished product name is mentioned. The issue raised by RA Vadodara is that the exported product name does not match with condition sheet of advance license. Base on this objection, all their proof of export submitted are not accepted by RA Vadodara with issuance of Deficiency Letter. Demand Notice have been issued and they have been put under DEL.

**Decision:** The Committee heard the firm and 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.3410043170 dated 11.05.2017. 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 Vadodara)**

**PH Case No. 11 M/s Transpeck Industry Limited, Vadodara**
F. No. 01/60/162/435/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To accept the export item description as mentioned in S/Bills towards fulfillment of EO against Advance Authorisation No.3410042294 dated 23.06.2017.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Satish Patel, Executive – Marketing and Ms.Roshan Bhavnani, Manager (Marketing) appeared on behalf of the firm and made the following submissions:

The applicant stated that the matter is related to identification of finished product with description in advance authorisation and additional description mentioned in the bracket in shipping bills. They explained that at the time of issuance of fresh advance license, as per practice followed by them, they provide information on actual raw material to be imported and actual finished product to be exported. However, when they file shipping bills for export of finished product under HS code – 29163990 (other category), they mentioned actual product name along with additional description of 'others' in the bracket. While in advance license only HS code with actual finished product name is mentioned. The issue raised by RA Vadodara is that the exported product name does not match with condition sheet of advance license. Base on this objection, all their proof of export submitted are not accepted by RA Vadodara with issuance of Deficiency Letter. Demand Notice have been issued and they have been put under DEL.

**Decision:** The Committee heard the firm and 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.3410042294 dated 23.06.2017. 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 Vadodara)**

**PH Case No. 12 M/s Transpeck Industry Limited, Vadodara**
F. No. 01/60/162/438/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To accept the export item description as mentioned in S/Bills towards fulfillment of EO against Advance Authorisation No.3410043615 dated 10.11.2017.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Satish Patel, Executive – Marketing and Ms.Roshan Bhavnani, Manager (Marketing) appeared on behalf of the firm and made the following submissions:

The applicant stated that the matter is related to identification of finished product with description in advance authorisation and additional description mentioned in the bracket in shipping bills. They explained that at the time of issuance of fresh advance license, as per practice followed by them, they provide information on actual raw material to be imported and actual finished product to be exported. However, when they file shipping bills for export of finished product under HS code – 29163990 (other category), they mentioned actual product name along with additional description of 'others' in the bracket. While in advance license only HS code with actual finished product name is mentioned. The issue raised by RA Vadodara is that the exported product name does not match with condition sheet of advance license. Base on this objection, all their proof of export submitted are not accepted by RA Vadodara with issuance of Deficiency Letter. Demand Notice have been issued and they have been put under DEL.

**Decision:** The Committee heard the firm and 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.3410043615 dated 10.11.2017. 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 Vadodara)**

**PH Case No. 13 M/s Transpeck Industry Limited, Vadodara**
F. No. 01/60/162/439/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To accept the export item description as mentioned in S/Bills towards fulfillment of EO against Advance Authorisation No.3410042117 dated 27.04.2016.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Satish Patel, Executive – Marketing and Ms.Roshan Bhavnani, Manager (Marketing) appeared on behalf of the firm and made the following submissions:

The applicant stated that the matter is related to identification of finished product with description in advance authorisation and additional description mentioned in the bracket in shipping bills. They explained that at the time of issuance of fresh advance license, as per practice followed by them, they provide information on actual raw material to be imported and actual finished product to be exported. However, when they file shipping bills for export of finished product under HS code – 29163990 (other category), they mentioned actual product name along with additional description of 'others' in the bracket. While in advance license only HS code with actual finished product name is mentioned. The issue raised by RA Vadodara is that the exported product name does not match with condition sheet of advance license. Base on this objection, all their proof of export submitted are not accepted by RA Vadodara with issuance of Deficiency Letter. Demand Notice have been issued and they have been put under DEL.

**Decision:** The Committee heard the firm and 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.3410042117 dated 27.04.2016. 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 Vadodara)**

**PH Case No. 14 M/s Transpeck Industry Limited, Vadodara**
F. No. 01/60/162/433/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To accept the export item description as mentioned in S/Bills towards fulfillment of EO against Advance Authorisation No.3410043687 dated 07.12.2017.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Satish Patel, Executive – Marketing and Ms.Roshan Bhavnani, Manager (Marketing) appeared on behalf of the firm and made the following submissions:

The applicant stated that the matter is related to identification of finished product with description in advance authorisation and additional description mentioned in the bracket in shipping bills. They explained that at the time of issuance of fresh advance license, as per practice followed by them, they provide information on actual raw material to be imported and actual finished product to be exported. However, when they file shipping bills for export of finished product under HS code – 29163990 (other category), they mentioned actual product name along with additional description of 'others' in the bracket. While in advance license only HS code with actual finished product name is mentioned. The issue raised by RA Vadodara is that the exported product name does not match with condition sheet of advance license. Base on this objection, all their proof of export submitted are not accepted by RA Vadodara with issuance of Deficiency Letter. Demand Notice have been issued and they have been put under DEL.

**Decision:** The Committee heard the firm and 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.3410043687 dated 07.12.2017. 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 Vadodara)**

**PH Case No. 15 M/s Transpeck Industry Limited, Vadodara**
F. No. 01/60/162/436/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To accept the export item description as mentioned in S/Bills towards fulfillment of EO against Advance Authorisation No.3410042372 dated 22.07.2016.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Satish Patel, Executive – Marketing and Ms.Roshan Bhavnani, Manager (Marketing) appeared on behalf of the firm and made the following submissions:

The applicant stated that the matter is related to identification of finished product with description in advance authorisation and additional description mentioned in the bracket in shipping bills. They explained that at the time of issuance of fresh advance license, as per practice followed by them, they provide information on actual raw material to be imported and actual finished product to be exported. However, when they file shipping bills for export of finished product under HS code – 29163990 (other category), they mentioned actual product name along with additional description of 'others' in the bracket. While in advance license only HS code with actual finished product name is mentioned. The issue raised by RA Vadodara is that the exported product name does not match with condition sheet of advance license. Base on this objection, all their proof of export submitted are not accepted by RA Vadodara with issuance of Deficiency Letter. Demand Notice have been issued and they have been put under DEL.

**Decision:** The Committee heard the firm and 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.3410042372 dated 22.07.2016. 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 Vadodara)**

**PH Case No. 16 M/s Transpeck Industry Limited, Vadodara**
F. No. 01/60/162/434/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To accept the export item description as mentioned in S/Bills towards fulfillment of EO against Advance Authorisation No.3410043121 dated 24.04.2017.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Satish Patel, Executive – Marketing and Ms.Roshan Bhavnani, Manager (Marketing) appeared on behalf of the firm and made the following submissions:

The applicant stated that the matter is related to identification of finished product with description in advance authorisation and additional description mentioned in the bracket in shipping bills. They explained that at the time of issuance of fresh advance license, as per practice followed by them, they provide information on actual raw material to be imported and actual finished product to be exported. However, when they file shipping bills for export of finished product under HS code – 29163990 (other category), they mentioned actual product name along with additional description of 'others' in the bracket. While in advance license only HS code with actual finished product name is mentioned. The issue raised by RA Vadodara is that the exported product name does not match with condition sheet of advance license. Base on this objection, all their proof of export submitted are not accepted by RA Vadodara with issuance of Deficiency Letter. Demand Notice have been issued and they have been put under DEL.

**Decision:** The Committee heard the firm and 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.3410043121 dated 24.04.2017. 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 Vadodara)**

**PH Case No. 17 M/s Kwality Overseas Pvt. Ltd., Ludhiana**
F. No. 01/60/162/269/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Acceptance of 37 shipping bills towards fulfillment of EO against Annual Advance Authorisation No.3010084520 dated 19.03.2012.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Ms. Reena Khair and Ms. Shreya Dahiya, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the subject advance authorisation for annual requirement for duty free import of raw material under the product group Textiles. They had imported raw material against this authorisation. They had exported and no further import is to be made against it. The export has been made after the expiry of the export obligation. The slowdown in the world led to cancellation of export order for which the raw material imported against this advance authorisation and the goods got struck. They tried their best to secure fresh orders for goods made from these raw materials. The goods manufactured from the imported fabric were lying in their warehouse and fund got struck. They continued their efforts to get some buyers for the goods. Finally one of the buyers in UAE was ready to buy the goods on reduced rates. As per this condition, the goods were repacked and exported within the schedule time period. They had no other option than to agree to them to complete their export obligation to realise the blocked funds. They had submitted their export documents to the customs for the export of goods against advance authorisation for annual requirement. Relevant details were declared on the invoice and copy of advance authorisation was also submitted. But the Customs/EDI was not accepting the shipping bills under advance authorisation code due to expiry of the authorisation. They were under pressure that the buyer might not cancel the order due to delay in shipment, so they completed the export through free shipping bills. All the relevant details like Advance authorisation No. SION raw material consumed was declared in the invoice. They have not claimed any other benefit on the shipping bill.

**Decision**: The Committee having heard the case of the firm on the basis of justification furnished by the firm observed that Advance authorization was issued in 2012 and no exports was made by the firm during the period of validity of the export obligation. Moreover exports were made through free shipping bills and that too in 2018 (after 6 years of issue of Advance authorization). Committee observed no merit in firm's contention and decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 18 M/s Kwality Overseas Pvt. Ltd., Ludhiana**
F. No. 01/60/162/269(A)/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Acceptance of 2 shipping bill towards fulfillment of EO against Annual Advance Authorisation No.3010061307 dated 21.05.2009.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Ms. Reena Khair and Ms. Shreya Dahiya, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the subject advance authorisation for annual requirement for duty free import of raw material under the product group Textiles. They had imported raw material against this authorisation. They had exported and no further import is to be made against it. The export has been made after the expiry of the export obligation. The slowdown in the world led to cancellation of export order for which the raw material imported against this advance authorisation and the goods got struck. They tried their best to secure fresh orders for goods made from these raw materials. The goods manufactured from the imported fabric were lying in their warehouse and fund got struck. They continued their efforts to get some buyers for the goods. Finally one of the buyers in UAE was ready to buy the goods on reduced rates. As per this condition, the goods were repacked and exported within the schedule time period. They had no other option than to agree to them to complete their export obligation to realise the blocked funds. They had submitted their export documents to the customs for the export of goods against advance authorisation for annual requirement. Relevant details were declared on the invoice and copy of advance authorisation was also submitted. But the Customs/EDI was not accepting the shipping bills under advance authorisation code due to expiry of the authorisation. They were under pressure that the buyer might not cancel the order due to delay in shipment, so they completed the export through free shipping bills. All the relevant details like Advance authorisation No. SION raw material consumed was declared in the invoice. They have not claimed any other benefit on the shipping bill.

**Decision**: The Committee having heard the case of the firm on the basis of justification furnished by the firm observed that Advance authorization was issued in 2009 and no exports was made by the firm during the period of validity of the export obligation. Moreover exports were made through free shipping bills and that too in 2018 (after 9 years of issue of Advance authorization). Committee observed no merit in firm's contention and decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 19 M/s Kwality Overseas Pvt. Ltd., Ludhiana**
F. No. 01/60/162/269(B)/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Acceptance of 13 shipping bills towards fulfillment of EO against Annual Advance Authorisation No.3010061589 dated 11.06.2009.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Ms. Reena Khair and Ms. Shreya Dahiya, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the subject advance authorisation for annual requirement for duty free import of raw material under the product group Textiles. They had imported raw material against this authorisation. They had exported and no further import is to be made against it. The export has been made after the expiry of the export obligation. The slowdown in the world led to cancellation of export order for which the raw material imported against this advance authorisation and the goods got struck. They tried their best to secure fresh orders for goods made from these raw materials. The goods manufactured from the imported fabric were lying in their warehouse and fund got struck. They continued their efforts to get some buyers for the goods. Finally one of the buyers in UAE was ready to buy the goods on reduced rates. As per this condition, the goods were repacked and exported within the schedule time period. They had no other option than to agree to them to complete their export obligation to realise the blocked funds. They had submitted their export documents to the customs for the export of goods against advance authorisation for annual requirement. Relevant details were declared on the invoice and copy of advance authorisation was also submitted. But the Customs/EDI was not accepting the shipping bills under advance authorisation code due to expiry of the authorisation. They were under pressure that the buyer might not cancel the order due to delay in shipment, so they completed the export through free shipping bills. All the relevant details like Advance authorisation No. SION raw material consumed was declared in the invoice. They have not claimed any other benefit on the shipping bill.

**Decision**: The Committee having heard the case of the firm on the basis of justification furnished by the firm observed that Advance authorization was issued in 2009 and no exports was made by the firm during the period of validity of the export obligation. Moreover exports were made through free shipping bills and that too in 2018 (after 9 years of issue of Advance authorization). Committee observed no merit in firm's contention and decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 20 M/s Kwality Overseas Pvt. Ltd., Ludhiana**
F. No. 01/60/162/269(C)/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Acceptance of 03 shipping bills towards fulfillment of EO against Annual Advance Authorisation No.3010061526 dated 08.06.2009.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Ms. Reena Khair and Ms. Shreya Dahiya, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the subject advance authorisation for annual requirement for duty free import of raw material under the product group Textiles. They had imported raw material against this authorisation. They had exported and no further import is to be made against it. The export has been made after the expiry of the export obligation. The slowdown in the world led to cancellation of export order for which the raw material imported against this advance authorisation and the goods got struck. They tried their best to secure fresh orders for goods made from these raw materials. The goods manufactured from the imported fabric were lying in their warehouse and fund got struck. They continued their efforts to get some buyers for the goods. Finally one of the buyers in UAE was ready to buy the goods on reduced rates. As per this condition, the goods were repacked and exported within the schedule time period. They had no other option than to agree to them to complete their export obligation to realise the blocked funds. They had submitted their export documents to the customs for the export of goods against advance authorisation for annual requirement. Relevant details were declared on the invoice and copy of advance authorisation was also submitted. But the Customs/EDI was not accepting the shipping bills under advance authorisation code due to expiry of the authorisation. They were under pressure that the buyer might not cancel the order due to delay in shipment, so they completed the export through free shipping bills. All the relevant details like Advance authorisation No. SION raw material consumed was declared in the invoice. They have not claimed any other benefit on the shipping bill.

**Decision**: The Committee having heard the case of the firm on the basis of justification furnished by the firm observed that Advance authorization was issued in 2009 and no exports was made by the firm during the period of validity of the export obligation. Moreover exports were made through free shipping bills and that too in 2018 (after 9 years of issue of Advance authorization). Committee observed no merit in firm's contention and decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 21 M/s Kwality Overseas Pvt. Ltd., Ludhiana**
F. No. 01/60/162/269(D)/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Acceptance of 38 shipping bills towards fulfillment of EO against Annual Advance Authorisation No.3010070308 dated 20.10.2010.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Ms. Reena Khair and Ms. Shreya Dahiya, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the subject advance authorisation for annual requirement for duty free import of raw material under the product group Textiles. They had imported raw material against this authorisation. They had exported and no further import is to be made against it. The export has been made after the expiry of the export obligation. The slowdown in the world led to cancellation of export order for which the raw material imported against this advance authorisation and the goods got struck. They tried their best to secure fresh orders for goods made from these raw materials. The goods manufactured from the imported fabric were lying in their warehouse and fund got struck. They continued their efforts to get some buyers for the goods. Finally one of the buyers in UAE was ready to buy the goods on reduced rates. As per this condition, the goods were repacked and exported within the schedule time period. They had no other option than to agree to them to complete their export obligation to realise the blocked funds. They had submitted their export documents to the customs for the export of goods against advance authorisation for annual requirement. Relevant details were declared on the invoice and copy of advance authorisation was also submitted. But the Customs/EDI was not accepting the shipping bills under advance authorisation code due to expiry of the authorisation. They were under pressure that the buyer might not cancel the order due to delay in shipment, so they completed the export through free shipping bills. All the relevant details like Advance authorisation No. SION raw material consumed was declared in the invoice. They have not claimed any other benefit on the shipping bill.

**Decision**: The Committee having heard the case of the firm on the basis of justification furnished by the firm observed that Advance authorization was issued in 2010 and no exports was made by the firm during the period of validity of the export obligation. Moreover exports were made through free shipping bills and that too in 2018 (after 8 years of issue of Advance authorization). Committee observed no merit in firm's contention and decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 22 M/s Precision Machine & Auto Components (P) Ltd., Chennai**
F. No. 01/60/162/383/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Condonation of procedural lapse in fulfillment of obligation by mentioning their company name (PMACPL-License holder) as an exporter in the relevant column of bills of export instead of third party name (PECPL) against EPCG Authorisation No.0430006152 dated 26.05.2008.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri B. Karthik, Executive Director and Shri V. Jayaraman, Authorised Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the subject EPCG authorisation for import of capital goods viz.Makino Horozontal Machining Center with the export product as Pressure Vessels Machinery Plant or Laboratory equipment, Heat Exchanger Unit and Machinery parts. They have tried their best to fulfill export obligation by their own export but could not fulfill due to recession in the world market. They also could not get any buyer of their product. Therefore, they have no other option except to start export through third party who is their sister concern. They had exported through third party and fulfilled the entire export obligation through third party viz M/s Precision Equipment (Chennai) Pvt. Ltd., Chennai for INR 46,890,420/- (as against export obligation INR 39,898,712/- of the actual duty saved amount utilized) with an excess export obligation of INR 9,991,708/- which has an endorsement of EPCG authorisation number and date. The supplies have been made to Mangalore Special Economic Zone (MSEZ) and in all bill of export instead of showing original exporter's name in the column provided at top of bills of export viz. M/s Precision Equipments (Chennai) Pvt. Ltd., (PECPL) Chennai a third party and is also their sister concern, their company name license holder M/s Precision Machine and Auto Components Pvt. Ltd., (PMACPL) has been mentioned inadvertently. In all AR-E2 copies, Bank Realization Certificates name of the third party and the EPCG Authoisation number has been endorsed by the Customs and Bankers respectively. However, their name is not endorsed therein. The realization took place in the name of the third party viz. M/s. PECPL.

**Decision**: The Committee having heard the firm and 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 reason or merit to amend decision taken by EPCG committee. Hence, it decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 23 M/s Precision Machine & Auto Components (P) Ltd., Chennai**
F. No. 01/60/162/384/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Condonation of procedural lapse in fulfillment of obligation by mentioned their company name (PMACPL-License holder) as an exporter in the relevant column of bills of export instead of third party name (PECPL) against EPCG Authorisation No.0430002478 dated 21.03.2005.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019, Shri B. Karthik, Executive Director and Shri V. Jayaraman, Authorised Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the subject EPCG authorisation for import of capital goods viz.Makino Horozontal Machining Center, Zoller Tools Pre-setting & measuring machines with the export product as Pressure Vessels Machinery Plant or Laboratory equipment, Heat Exchanger Unit and Machinery parts. They have tried their best to fulfill export obligation by their own export but could not fulfill due to recession in the world market. They also could not get any buyer of their product. Therefore, they have no other option except to start export through third party who is their sister concern. They had supplied/exported through third party and fulfilled the entire export obligation through third party viz M/s Precision Equipment (Chennai) Pvt. Ltd., Chennai for INR 59,670,000/- (as against export obligation INR 39,213,824/- of the actual duty saved amount utilized) with an excess export obligation of INR 20,456,176/- which has an endorsement of EPCG authorisation number and date. The supplies have been made to Mangalore Special Economic Zone (MSEZ) and in all bill of export instead of showing original exporter's name in the column provided at top of bills of export viz. M/s Precision Equipments (Chennai) Pvt. Ltd., (PECPL) Chennai a third party and is also their sister concern, their company name license holder M/s Precision Machine and Auto Components Pvt. Ltd., (PMACPL) has been mentioned inadvertently. In all AR-E2 copies, Bank Realization Certificates name of the third party and the EPCG Authoisation number has been endorsed by the Customs and Bankers respectively. However, their name is not endorsed therein. The realization took place in the name of the third party viz. M/s. PECPL.

**Decision**: The Committee having heard the firm and 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 reason or merit to amend decision taken by EPCG committee. Hence, it decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 24 M/s Volkswagen India Pvt. Ltd., Pune**
F. No. 01/60/162/23/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Exemption from maintenance of average level of export achieved by exporter under the scheme of EPCG as per Para 5.04 (b) of FTP 2015-20.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Pankaj Gupta, Vice President and Shri Kausik Basu, Head – Accounting, Tax & Customs appeared on behalf of the firm and made the following submissions:

The applicant stated that they are manufacturing passenger cars on "PQ" manufacturing platform since the year 2008. They plans to discontinue the current car model on PQ manufacturing Platform and launch new Models on "MQB–AO" manufacturing platform which is more advanced than the existing technology, from the year 2021 onwards. The new car models cannot be manufactured with the old technology. The architecture of the MQB–AO manufacturing platform is completely different compared to existing PQ manufacturing platform thereby creating necessity for considerable upgradation to the production facility. New Equipment to be procured will be specific only for new manufacturing platform. Overview of new equipment which will be purchased to facilitate production of new model but not limited to Jigs & Fixtures, Clamping Systems, Welding Equipment, Sealant Application System, Conveyors & Transport System, PLC, Assembly Equipment, Machining Center, Testing & Measuring Equipment and Other Auxiliary Equipment. They plan to import capital goods worth INR 1870 Crs in the near future which will be required for manufacturing new car model both for domestic and export markets. To make the project viable and cost competitive, they intent to avail the benefits of the EPCG scheme. As per the current projections, they will not be able to meet the average EO resulting in a possibility of non-availment of EPCG benefits. As mentioned above they would be launching and exporting completely new products for which they intent to avail benefit of EPCG scheme. For the same, they seek approval to exempt the condition of average EO under the EPCG scheme as per para 5.04(b) read with para 5.12 of HBP.

**Decision**: The Committee having heard the firm and 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 reason or merit to amend decision taken by EPCG committee. Hence, it decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 25 M/s Rampal Scientific Dyers, Ludhiana**
F. No. 01/60/162/382/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Condonation of procedure lapse for not mentioning the supporting manufactures name on shipping bill filed under EPCG Authorisation No.3030004818 dated 17.12.2008.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

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**(Action: Applicant)**

**PH Case No. 26 M/s Piem Hotels Ltd., and Oriental Hotels Ltd., Mumbai**
F. No. 01/60/162/939/AM19/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Waiver of annual average for the period 2008-09 and 2009-10 for PIEM Hotel and Orient Hotel Limited.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019. Shri Shashi Bisht, Corporate Director – Co-ordination appeared on behalf of the firm and made the following submissions:

The applicant stated that request was made as their flagship hotel, The Taj Mahal Place in Mumbai was attacked by Terrorists on 26th November 2008 along with other prominent places in the city. This affected the tourism inflow into India thereafter. Owing to lesser footfalls of foreign tourists after the attack and subsequent economic slowdown in India and world over, the foreign exchange earning of all the Hotel comprising of Taj Group fell sharply. As consequences they were unable to maintain the annual average as per DGFT guidelines for licenses taken by PIEM Hotels Ltd., Oriental Hotels Ltd., in the year 2008-09 and 2009-10.

**Decision**: The Committee having heard the case and upon review on the basis of justification furnished by the firm found no merit in the request and hence decided to maintain rejection as per earlier decision of PRC in its Meeting No.06/AM20 dated 21.05.2019.

**(Action: Applicant)**

**PH Case No. 27 M/s Ambadi Enterprises Limited, Chennai**
F. No. 01/60/162/291/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Relaxing the condition of Appendix 30A and 4J and EOP extension against Advance Authorisation No.0410159911 dated 19.12.2014.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**Case No. 28 M/s. Agog Pharma Limited, Mumbai**
F. No. 01/60/162/379/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Extension in EOP against Advance Authorization No.0310795288 dated 13.04.2015.**

Firm has stated that due to some unavoidable circumstances, they could not fulfill the balance EO of 67.08 Kg, because 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, it got started for production and this order was completed as per Shipping Bill No.6838225 dated 19.06.2017.

**Decision**: The Committee reviewed the case on the basis of justification furnished by the firm and report received from RA and found no merit in the request and hence decided to maintain rejection as in the earlier decision of PRC in its Meeting No.12/AM20 dated 16.07.2019. 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, Mumbai: 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/Applicant)**

**Case No. 29 M/s. Mahindra Electric Mobility Ltd., Mumbai**
F. No. 01/60/162/483/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Condonation of Procedural Lapse of not generating the bill of export towards fulfillment of EO against Advance Authorization No.0710044184 dated 04.04.2006.**

The applicant stated that they had obtained the subject authorization for import of required inputs for manufacture of 100 numbers of cars. They have imported the inputs, manufactured 100 number of cars and export it and received the payments for all 100 cars from their foreign buyers. Out of 100 cars while at the time of removal goods from their factory for 8 cars the excise authority has certified all their export documents for export clearance of 8 cars under various invoices. However, at the time of customs clearance at Indian border customs they have not generated the bill of export for the same.

**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. 30 M/s. Bharat Tissue Pvt. Ltd., Bangalore**
F. No. 01/60/162/495/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Relaxation in the condition of General Note No.14 for textiles against 6 Advance Authorizations No.(i) 0710089464 dated 04.07.2012, (ii) 0710090092 dated 06.08.2012, (iii) 0710109186 dated 21.12.2015, (iv)**

**0710109132 dated 04.12.2015, (v) 0710091408 dated 16.10.2012 & (vi) 0710092328 dated 06.12.2012 in which import of silk fabric is not permitted for items mentioned in SION list at Sl. No. J 270 to J 296.**

The applicant stated that the above mentioned 6 advance authorizations were issued under SION category from RA, Bangalore to import silk fabric and export readymade garments made out of that imported silk fabric. Export obligations were fulfilled in full, in proportion to the quantity of imports. They had applied for closure of the case and issue of EODC. However, RA, Bangalore informed that as per General Note 14 of Textile product silk fabric is not allowed to be imported under advance authorization scheme and they are advised to pay the customs duty with interest on the entire quantity of import and regularize the case. Hence, requested to relax the General Note 14 condition and to allow import of silk fabric under the said advance authorizations 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 6 Advance Authorizations No.(i) 0710089464 dated 04.07.2012, (ii) 0710090092 dated 06.08.2012, (iii) 0710109186 dated 21.12.2015, (iv) 0710109132 dated 04.12.2015, (v) 0710091408 dated 16.10.2012 & (vi) 0710092328 dated 06.12.2012 for closure purpose only. At the same time it also decided to refer the issue for review and deletion of condition in General Note 14 of Textile Sector to the NC-5 division.

**(Action: Applicant/RA Bangalore/NC-5 Division)**

**Case No. 31 M/s. Gem Aromatics Pvt. Ltd., Mumbai**
F. No. 01/60/162/499/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To allow chapter-3 benefit against the export made in the year 2011-12 to 2017-18.**

Applicant has stated that they are an MSME manufacturing unit with plants in UP and Silvassa. Being an MSME unit, they do not have manpower and were dependent on consultants for claiming their various incentives. Unfortunately, they were wrongly informed that when they are making exports under advance authorization, they are not eligible for claiming Chapter-3 benefits. However, in recent Open House, they were informed that exports under advance authorization are eligible for Chapter-3 benefits. They saw that in number of cases, they have not claimed FPS/FMS or MEIS. All the shipments relating to claim for FPS were under Advance Authorization. The declaration intent to claim Chapter-3 benefits was not given by them as the intent was not required for exports made from 03.06.2011 to 30.03.2015, in respect of shipments under Chapter-4, Chapter-5 and Chapter-6. The shipments made during 03.06.2011 to 30.03.2015 are given in wherein they request exemption from time limit so as to claim the FPS /FMS. In respect of shipments made from 01.04.2015, they would like to add that these were under Advance Authorization and due examination of goods with regard to usages of inputs as well as valuation of exports were done by the customs Authorities. Therefore, these shipments meet the objective for which 'YES' or 'NO' has to be ticked in the shipping bill. The shipments effected thereafter 30.09.2015 i.e. 15.10.2015 – 14.12.2015 where "No" may be considered. Shipping bill has a "Yes" but there was a minor amendment in the shipping bill with respect to the last digit of HSN code. They have attached the custom certificate for the minor amendment and request to consider the same for export benefits.

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

**(Action: Applicant)**

**Case No. 32 M/s. Konkan Mango Processing Ratnagiri Pvt. Ltd., MH**
F. No. 01/60/162/477/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Refund of TED against RA file No. 31/89/021/00025/AM17 by waiving of procedural requirement as per HBP.**

Firm has stated that their bankers are unable to issue e-BRC i.e. Appendix 2U online due to technical reason. Bank had issued Appendix 2U in original and bank statement duly authenticated by their bank. Hence, requested refund of TED by waiving of procedural requirement of e BRC as per HBP.

**Decision**: The Committee went through the statement made by the applicant and concluded that genuine hardship is there in this case and therefore decided to accede to the request and allowed refund of TED claim against File Number 31/89/021/0025/AM17 on the basis of Manual BRC instead of e-BRC subject to confirmation of BRC from the Bank by the RA. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA)**

**Case No. 33 M/s. Deepak Kapoor & Co., New Delhi**
F. No. 01/60/162/493/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To allow MEIS benefit against 10 shipping bills No.(i) 1264606 dated 18.06.2015, (ii) 1376427 dated 24.06.2015, (iii) 176448 dated 14.07.2015, (iv) 2153729 dated 31.07.2015, (v) 2200832 dated 03.08.2015, (vi) 2345579 dated 11.08.2015, (vii) 2407387 dated 14.08.2015, (viii) 2408166 dated 14.08.2015, (ix) 2619765 dated 26.08.2015 & (x) 2850681 dated 07.09.2015.**

Firm has stated that they had filed shipping bills for export of goods from New Custom House, IGI Airport, New Delhi. However, in the declaration of intent to avail reward, they did not select 'Y' and it automatically selected 'N' by default due to which some of the shipping bills become ineligible for MEIS benefit as per para 3.14(a) of HBP Vol.I, 2015-20. Due to such error, they could not claim benefit of the incentive scheme. They are not aware as the scheme was new to them. The above shipping bills were exported under drawback and EPCG scheme and not as free shipping bills and they should not be denied the benefit of incentive scheme. In every shipping bill, they are claiming the drawback on the exported goods as they have indirectly exported goods and contributed to the country's foreign exchange.

**Decision**: The Committee having examined the statement made by the firm observed that firm has made an error while filing shipping bills and reflection of such manual amendments in the automated system is not possible. Accordingly, it found no merit in it and decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 34 M/s. Ghodawat Consumer Products LLP, Kolhapur / MH**
F. No. 01/60/162/478/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: Refund of TED against RA file No. 31/40/083/00070/AM18 by waiving of procedural requirement as per HBP.**

Applicant has stated that their bankers are unable to issue e-BRC i.e. Appendix 2U online due to technical reason. Bank had issued Appendix 2U in original and bank statement duly authenticated by their bank. Hence, requested refund of TED by waiving of procedural requirement as per HBP.

**Decision**: The Committee went through the statement made by the applicant and concluded that genuine hardship is there in this case and therefore decided to accede to the request and allowed refund of TED claim against File Number 31/40/083/0070/AM18 on the basis of Manual BRC instead of e-BRC subject to confirmation of BRC from the Bank by the RA. 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. SIRO Clinpharma Pvt. Ltd., Maharashtra**
F. No. 01/60/162/496/AM20/PRC
PRC Meeting No. 21/AM20 dated 14.11.2019

**Subject: To allow supplementary SEIS claim for 2016-17 on account of FIRC's realized in subsequent year i.e. 2017-18.**

The applicant stated that original SEIS claim for 2016-17 was filed with RA based on the FIRC's during the financial year. Invoice raised during 2016-17, for which payment were realized in the subsequent year 2017-18 were not computed in the said claim since at the time of filing the claim they had not realised the same. Hence these invoices for which FIRC's were realized in the subsequent year were computed only in their 2017-18 application based on the FIRC generated. It is only natural that FIRC's for the services rendered during the last quarter of the financial year get 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 and hence their claims were done on the basis of FIRC's realised and not on invoice basis. Since an SEIS application for a financial year can be claimed only once a year and 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 Rs.89.21 lac for which they are rightfully eligible.

**Decision:** The Committee after examining the case in detail observed that application for SEIS can only be made on yearly basis and no supplementary applications are allowed. It found no merit in the firm's request and accordingly it decided to reject the case.

**(Action: Applicant)**

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