Date of Uploading 23/12/2019

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 19.11.2019 & 03.12.2019 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.22/AM20 held on 19.11.2019 & 03.12.2019

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 Salcomp Manufacturing India Pvt. Ltd., Chennai	1
2.	M/s ATC Tyres Pvt. Ltd., Mumbai	2
3.	M/s Mat Brakes India Pvt. Lt., Sonepat	3
4.	M/s Rajesh Kumar & Brothers, Bhadohi	4
5.	M/s Swati Menthol & Allied Chemical Ltd., Rampur	5
6.	M/s Elec Steel Processing Industries, Vadodara	6
7.	M/s Reitz India Limited, Hyderabad	7
8.	M/s Alchem International Pvt. Ltd., New Delhi	8
9.	M/s Imperial Readymade Garment Factory India Pvt. Ltd., Sriperumbudur	9&10
10.	M/s Arch Pharmalabs Limited, Mumbai	11
11.	M/s Maxop Engineering Co. Pvt. Ltd., Gurgaon	12
12.	M/s Modern Automotives Ltd., Chandigarh	13
13.	M/s Orange Impex, Karur	14
14.	M/s Gold Plus Glass Industry Limited, New Delhi	15
15.	M/s Anchor Health & Beauty Care Pvt. Ltd., Mumbai	16&17
16.	M/s Kaleesuwari Refinery and Industries Pvt. Private Ltd., Kakinada (AP)	18
17.	M/s Vcare Engineering Private Limited, Vadodara	19
18.	M/s Fermenta Biotech Limited, Thane	20
19.	M/s Essilor Manufacturing India Pvt. Ltd., Bangalore	21
20.	M/s Navin Fluorine International Limited, Mumbai	22
21.	M/s Centrient Pharmaceuticals India Pvt. Ltd., Thane	23

22.	M/s Softesule Pvt. Ltd., Mulund, Mumbai	24
23.	M/s Nazareth Alloys, Mumbai	25
24.	M/s Marzoli Textile Machinery Manufacturers Pvt. Ltd., Bangalore	26
25.	M/s Morepen Laboratories Limited, New Delhi	27
26.	M/s South India Bromine and Allied Chemicals Pvt. Ltd., Tuticorin (TN)	28&29
27.	M/s Same Deutz-Fahr India (P) Limited, Ranipet (TN)	30

PH Case No. 01 M/s Salcomp Manufacturing India Pvt. Ltd., Chennai
F. No. 01/60/162/246/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: To allow MEIS benefit against shipping bills pertaining from June 2015 to February, 2016 where intent declaration not mentioned.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 02 M/s ATC Tyres Pvt. Ltd., Mumbai
F. No. 01/60/162/416/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

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

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019. Shri J.V. Niranjan, Authorised Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that they are an SEZ unit manufacturering off Road tyres in SIPCOT Special Economic Zone Gangaikodan, Trinelveli, Tamilnadu. Their port has been changed from SEZ Port to EDI Port with effect from 08.04.2019. While filing shipping bill 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 as N 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 took the code no.00 by default against remaining items. This inadvertent error resulted in their inability to claim MEIS incentive for all the other line items in the Shipping bills except for the first line item. Firm admitted that they had made a mistake at initial stage.

Decision: The Committee heard 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. 03 M/s Mat Brakes India Pvt. Lt., Sonepat
F. No. 01/60/162/475/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: To allow MEIS benefit on the shipping bills utilized in file No.41/21/090/80639/AM17.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 04 M/s Rajesh Kumar & Brothers, Bhadohi
F. No. 01/60/162/366/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Time extension for filing of MEIS application against 4 time barred shipping bill No.(i) 4383324 dated 30.11.2015 (ii) 5835646 dated 13.02.2016 (iii) 5125407 dated 06.01.2016 and (iv) 6402189 dated 11.03.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019. Shri Rajesh Maurya, Partner appeared on behalf of the firm and made the following submissions:

The applicant stated that due to slump in the market and slow demand they have received late payment in multiple parts from the overseas buyer. Therefore, they were unable to file MEIS application for their four shipping bills No.4383324, 5835646, 5125407 and 6402189 dated 31.11.2015, 13.02.2016, 06.01.2016 and 11.03.2016 respectively. Moreover, their bank i.e. State Bank of Bikaner & Jaipur got merged with State Bank of India, but the system could not get merged for more than one year. Due to which the Computer System of the Bank could not generate e-BRC of the said Bills which caused delay in their case. As per the MEIS scheme, they have to apply within three years from the date of shipping bills, but they could not file on time due to above reasons.

Decision: The Committee went through the justification furnished by the firm and the matter was discussed at length. The Committee observed that due to delay in uploading the e-BRC by the banker, 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 4 Shipping Bill No.(i) 4383324 dated 30.11.2015 (ii) 5835646 dated 13.02.2016 (iii) 5125407 dated 06.01.2016 and (iv) 6402189 dated 11.03.2016 without any late cut. The firm shall approach RA within 180 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

PH Case No. 05 M/s Swati Menthol & Allied Chemical Ltd., Rampur
F. No. 01/60/162/265/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: To accept manual BRC/proof of payment received duly certified by Bank towards fulfillment of EO against 3 Advance Authorisation No.(i) 2910025200 dated 27.02.2015, (ii) 2910025168 dated 20.10.2014 and (iii) 2910025240 dated 04.02.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019. Shri Rahul Singhal, AGM – Business Development appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained above mentioned 3 advance authorisations and fulfilled the required export obligation by making physical export as well as export to a customer located at Dahej SEZ Customs. The goods under said SEZ are processed under manual Shipping Bills. After fulfillment of EO they have submitted the required documents before the RA for closure of the case. They have also stated that they have enclosed e-BRC for export made under EDI shipping bills but for the manual shipping bills made to SEZ supplies, the BRC could not be generated. They took up the matter before the higher authorities in Bank for issuance of e-BRC, but it was informed them verbally that it is difficult rather not possible to them to issue e-BRC for manual bill of exports. Consequently their cases of advance authorisation are pending for closure for want of e-BRCs.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and noted that policy relaxation is not required in this case as P.N.No.9 dated 14.05.2018 already provides the facility to submit the Manual BRC in lieu of e-BRC. Accordingly it decided to advise the applicant to follow the said Public Notice and RA to decide the case accordingly. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA Moradabad)

PH Case No. 06 M/s Elec Steel Processing Industries, Vadodara
F. No. 01/60/162/212/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Clubbing of 4 Advance Authorisations No.(i) 3410041739 dated 15.12.2015, (ii) 3410043545 dated 16.10.2017, (iii) 3410043563 dated 26.10.2017 and (iv) 3410043706 dated 18.12.2017 for regularization and issue of EODC.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019. Shri Harshad Bhagadia, Partner appeared on behalf of the firm and made the following submissions:

The applicant stated that they had applied for clubbing of 4 advance authorisations to RA, Vadodara on 04.06.2018. However, RA has issued deficiency letter on 14.11.2018 stating that their request for clubbing has not been considered. Subsequently they have replied vide their letter No.ESPI/DGFT/ADV/EODC2018-19 dated 11.12.2018, as per P.N. No.70/2015-20 dated 30.01.2019 (revised norms of clubbing) and again requested to consider their clubbing as per new norms of clubbing. RA vide letter dated 02.05.2019 intimated that as the time period is more

Uy anl

than 18 months between date of issue of first authorisation and last authorisation so these cannot be clubbed. They further stated that they met all terms conditions of old clubbing norms as well as new clubbing norms except the time period between first and last authorisation. They also requested to allow the export made under Advance Authorisation No.34100041739 dated 15.12.2015 under Shipping Bill No.7656856 dated 28.07.2017 of quantity 14.570 MT which is a part of Transformer namely Toroidal Core manufactured from CRGO coils with the clubbing of the said authorisation.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and noted that being a new comer in this market and because of order cancellation and change in the export product, the applicant has faced the problem which was beyond their control. Accordingly, it decided to allow clubbing of four Advance Authorisations No.(i) 3410041739 dated 15.12.2015, (ii) 3410043545 dated 16.10.2017, (iii) 3410043563 dated 26.10.2017 and (iv) 3410043706 dated 18.12.2017. 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. 07 M/s Reitz India Limited, Hyderabad
F. No. 01/60/162/469/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extension in E.O. period against Advance Authorisation No.0910047380 dated 30.06.2011.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 08 M/s Alchem International Pvt. Ltd., New Delhi
F. No. 01/60/162/259/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extension in E.O. period against Advance Autorisation No.0510392602 dated 29.12.2014.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 09 M/s Imperial Readymade Garment Factory India Pvt. Ltd., Sriperumbudur
F. No. 01/60/162/361/AM20/PRC

PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extension in E.O. period against Advance Authorisation No.0410139798 dated 17.09.2012.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 10 M/s Imperial Readymade Garment Factory India Pvt. Ltd., Sriperumbudur
F. No. 01/60/162/360/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extension in E.O. period against Advance Authorisation No.0410137298 dated 13.06.2012.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 11 M/s Arch Pharmalabs Limited, Mumbai
F. No. 01/60/162/86/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extension in E.O. period against 105 Advance Authorisations.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 12 M/s Maxop Engineering Co. Pvt. Ltd., Gurgaon
F. No. 01/60/162/122/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extension in E.O. period against Advance Authorisation No.0510320088 dated 14.03.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019. Ms. Kamla Joshi, Authorised Representative appeared on behalf of the firm and made the following submissions:

They applicant stated that the subject license got issued for very specific export items for a very specific customer. However, because of the sudden reduction in Customer demand of their importer, they had cancelled order of all export items due to which they could not complete their export obligation. But now they have received new purchase order of the same export items from the same Customer and they are in a position to complete the export obligation within 6 months from the date of endorsement. 63% of EO has already been fulfilled and only balance EO is to be completed.

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.0510320088 dated 14.03.2012 up to 31.03.2020 subject to payment of composition fee @ 0.5% per month of the extension period (3 months) 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/CLA Delhi)

PH Case No. 13 M/s Modern Automotives Ltd., Chandigarh
F. No. 01/60/162/233/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Regularisation of export made beyond the 2nd extended period under EPCG License No.0530142016 dated 22.09.2006.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019. Shri Apeesh Chander, AGM (Projects) appeared on behalf of the firm and made the following submissions:

The applicant stated that their main buyers belong to Iran from where they obtained export orders. But due to slump in the International Market and political turmoil and Civil war between United States and Iran, exports to Iran was stopped completely as payment crises crop up pursuant to UN sanction and revoking of the Asian Clearing Union (ACU) payment mechanism by Reserve Bank of India. They were not able to fulfill the export obligation and therefore they had no option but to get 2nd EOP extension to fulfill the export obligation. They deposited 50% Customs Duty amounting to Rs.34,55,672/ with the Customs Authorities in the proportion to the unfulfilled exports for seeking 2nd EOP extension and made a request to RA on 22.03.2017 for endorsement of EOP extension from 21.09.2016 to 22.09.2018. The RA finally endorsed EOP extension up to 21.09.2018 vide its letter dated 09.05.2018. They tried their best to fulfill the export obligation through other sources like third party exports. They could manage to export a few consignments within 2nd EOP extension given by RA in the month of May, 2018. Since they had only five months to achieve the target within a small period, a few consignments were shipped beyond September, 2018. Their request is to regularize the exports already made.

Decision: The Committee heard the representatives of the firm and discussed the case in detail and noted that there is a merit in the case. Hence Committee decided to accept the request and allowed EOP extension up to 29.03.2019 of EPCG Authorization No.0530142016 dated 22.09.2006 for regularization purpose only subject to payment of lump sum composition fee of Rs.10,000/-. 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 Ludhiana)

PH Case No. 14 M/s Orange Impex, Karur
F. No. 01/60/162/562/AM19/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Amendment in export product against EPCG Authorisation No.3230020569 dated 13.06.2014.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 15 M/s Gold Plus Glass Industry Limited, New Delhi
F. No. 01/60/162/254/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extending the time period for meeting the EO and waiver of the composite fee / duty against 13 EPCG Authorization No.(i) 0530147044 dated 01.09.2008, (ii) 0530146074 dated 02.05.2008, (iii) 0530146202 dated 23.05.2008, (iv) 0530146540 dated 30.06.2008, (v) 0530146692 dated 16.07.2008, (vi) 0530146782 dated 30.07.2008, (vii) 0530146894 dated 13.08.2008, (viii) 0530156887 dated 08.11.2011, (ix) 0530148062 dated 24.12.2008, (x) 0530149401 dated 15.07.2009, (xi) 0530147813 dated 24.11.2008, (xii) 0530146047 dated 30.04.2008 and (xiii) 0530151405 dated 02.03.2010.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019. Shri Tarun Jain, Chief Financial Officer and Shri Subhash Tyagi, Chairman appeared on behalf of the firm and made the following submissions:

The applicant stated that they had made a request on 28th December 2018 to EPCG Committee for extension-cum-waiver of composition Fee/Duty, however the EPCG Committee vide its letter dated 24th May, 2019 had rejected their request. They have stated that they are facing many problems like continued higher cost of production mainly due to increased price of fuel, non allotment of silica sand mines to company from Uttarakhand State Government, purchase of Soda Ash at high price and over capacity situation in countries like China, Indonesia Saudi Arabia , UAE Iran and Pakistan wherein these countries had started selling glasses to the whole world (including India) at unbelievable low prices. Therefore, it had become unviable for the company to export to any country other than Nepal in INR. Fall in crude prices and company engineering efforts to use pet coke as part of an alternate fuel has reduced the production cost and has increased the profit. The reduction in production has made the prices international competitive.

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

(Action: Applicant)

PH Case No. 16 M/s Anchor Health & Beauty Care Pvt. Ltd., Mumbai
F. No. 01/60/162/333/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extension in E.O. period of EPCG Licence No.0330025187 dated 11.02.2010.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 17 M/s Anchor Health & Beauty Care Pvt. Ltd., Mumbai
F. No. 01/60/162/332/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extension in E.O. period of EPCG License No.0330025156 dated 09.02.2010.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 18 M/s Kaleesuwari Refinery and Industries Pvt. Private Ltd., Kakinada (AP)
F. No. 18/176/AM19//PC-5
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Amendment of EPCG Authorisation No.0930010364 dated 16.06.2014 (EO to be fixed on duty saved value instead of written down value of capital goods).

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.11.2019. Shri S. Suriyanarayanan, Chief Financial Officer appeared on behalf of the firm and made the following submissions:

The applicant stated that the subject EPCG Authorisation was issued to them on 16.06.2014. The policy in force at the time of issue of EPCG to them was (RE-2013)/2009-14. Notification No.01 (RE-2013)/2009-14 dated 18.04.2013 in respect of EPCG issued on or after 18.04.2013 clearly states that this notification will replace the existing version with immediate effect. Para 5.1 of the Annexure to the said notification states that export obligation shall be 6 times the duty said value to be fulfilled in 6 years reckoned from the authorization issue date. Circular No.84 read with Circular No.79 and Circular No.164 cannot be certainly applied to their authorization which was issued on 16.06.2014 and the authorization has to be in accordance with the FTP in force at the time of issue of authorization. They are standalone unit which has exited from EOU Scheme to EPCG Scheme and not required to maintain average export obligation, which is applicable only for firms/companies with multiple units and when only one of the unit is debonding to EPCG scheme. As per the condition they are to fulfill 50% of EO during the 1st block period 16.06.2014 to 15.06.2018, however, with the issuance of National Bio-diesel Policy, 2018 vide Gazette Notification date 04.06.2018 of M/o of P&NG, they were constrained in executing the EO for a period of 08 moths till 31.01.2019 post which Trade Notice No.44 was issued which was relaxed the restrictions on EOU and EPCG holders. They had completed exports of Rs.22.986 crores. They have been granted orders from British Petroleum, Singapore for supply of Bio-diesel and they are confident of completing the EO upon execution of these orders. Their request is to re-fix the EO on the EPCG authorization.

Decision: The Committee examined the case in detail and in view of justification provided by the firm agreed to the request of the firm to re-fix the Export Obligation of EPCG Authorization No.0530142016 dated 22.09.2006 on the basis of duty saved value instead of the written down value of capital goods. 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, Hyderabad)

Case No. 19 M/s Vcare Engineering Private Limited, Vadodara
F. No. 01/60/162/160/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: To allow MEIS benefit without late cut for the export made in F.Y. 2015-16.

The applicant stated that while uploading e-BRCs by bank for the year 2015-16 there was a technical issue faced by them. Hence their application is on hold for the year 2015-16. Now, bank uploaded e-BRC after resolving the technical error and final uploading has been done on 08.05.2019 though realization has actually happened in April 2015. But they could not apply their MEIS application with e-BRC, hence the application has been held up. Now as per the online system when they feed the data, eligibility is shown as "ZERO" (as system is capturing 100% late cut). As per P.N. No.47 dated 08.12.2015 all the shipping bill with intent "NO" instead of "YES" are eligible to claim MEIS and their case is covered under said exemption.

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** along with all the documents/details in support of their justification.

(Action: Applicant/PRC)

Case No. 20 M/s Fermenta Biotech Limited, Thane
F. No. 01/60/162/506/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: To allow MEIS benefit against 8 time barred Shipping bills No.(i) 7514813 dated 07.05.2016, (ii) 8287325 dated 15.06.2016, (iii) 8642136 dated 02.07.2016, (iv) 8602961 dated 30.06.2016, (v) 7467255 dated 04.05.2016, (vi) 7757143 dated 19.05.2016, (vii) 8334100 dated 17.06.2016 & (viii) 7467293 dated 04.05.2016.

The applicant stated that they had made a request to issue MEIS scrip for 8 time barred Shipping bills No.(i) 7514813 dated 07.05.2016, (ii) 8287325 dated 15.06.2016, (iii) 8642136 dated 02.07.2016, (iv) 8602961 dated 30.06.2016, (v) 7467255 dated 04.05.2016, (vi) 7757143 dated 19.05.2016, (vii) 8334100 dated 17.06.2016 & (viii) 7467293 dated 04.05.2016, as they were not able to file MEIS claim for these shipping bills in prescribed time due to non availability of shipping details at DGFT server.

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

(Action: Applicant)

Case No. 21 M/s Essilor Manufacturing India Pvt. Ltd., Bangalore
F. No. 01/60/162/505/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: To allow MEIS benefit against the shipping bills pertain to the period 29.10.2015 to 31.03.2016 in which "No" has been mentioned in reward column instead of "Yes".

The applicant stated that they are an EOU Unit manufacturing Spectacle Lenses eligible for MEIS scheme. However, due to mistake of CHA in the scheme reward column was mentioned as "NO" in shipping bills for the period 29.10.2015 to 31.03.2016. Subsequently they referred the matter to Customs Authority which was approved against their request for the list of shipping bills to consider as "YES" against their letter dated 19.04.2016. There was also an error in PAN which was rectified in the month of March 2016. The same was communicated to Customs ICEGATE and received a confirmation that the transmission could not executed due to linkage of incorrect PAN for shipping bill of above period. Hence, they further represented the matter with complete details on 31.01.2017 to RA Bangalore, but no response was received. They represented the matter on 21.11.2017 to RA explaining the issue of PAN number and as well manual amendment of approval by Customs Authority. They received a mail stating that the decision is still pending and will be published in public domain. Shipping bills were manually amended and approved by the Customs for scheme reward as "YES" and due to technical issue in PAN number they were denied the legitimate benefit.

Decision: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the reflection of such manual amendments in the automated system 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)

Case No. 22 M/s Navin Fluorine International Limited, Mumbai
F. No. 01/60/162/503/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: To allow MEIS benefit against 3 Shipping Bills No.(i) 7129038 dated 25.08.2018, (ii) 7122062 dated 24.08.2018 and (iii) 7182106 dated 28.08.2018 in which reward column ticked "No" instead of "Yes".

The applicant stated that while filing the shipping their Customs House Agent inadvertently ticked "NO" instead of "YES" in the Reward Column of the shipping bills. Even though they have clearly mentioned their intent to claim the MEIS benefit in the shipping bills. Due to this inadvertent mistake on their part their shipping bills were not transmitted to the DGFT website. They then approached Customs office and have asked for the amendment of the shipping bills so that it can be transmitted to the DGFT website. The Customs Office however gave them certificate of amendment by amending all the above 3 shipping bills in reward column from "NO" to "YES" as EDI shipping bills cannot be amended after shipment. Now even though, the Customs office have amended the reward column as "YES" from "NO" manually, the system does not facilitate transmission of such correction electronically. As per para 3.01 (g) of HBP 2015-20, for EDI shipping bills no manual feeding shipping data is allowed permitted.

Decision: The Committee having discussed the case at length observed that reflection of manual amendments in the automated system is not possible. Moreover the responsibility of correct entry in System lies with the Firm. After shipment has been made, there is no mechanism for making changes in the shipping bill. Accordingly, it found no merit in it and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 23 M/s Centrient Pharmaceuticals India Pvt. Ltd., Thane
F. No. 01/60/162/501/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Acceptance of 2 Shipping Bill No.(i) 9240090 dated 12.10.2017 & (ii) 1192757 dated 28.11.2017 for the purpose of filing MEIS application after the

Ulyam

manual amendment by Customs, in the "Reward Scheme column" which was mistakenly marked as "No".

The applicant stated that the exports were shipped vide above mentioned shipping bills where the shipping bills in the reward scheme column was mistakenly marked as "NO", whereas the declaration of intent to claim MEIS was duly mentioned by them in the said shipping bills. This was done due to oversight on their part. However, after the export were made and immediately after they found out the mistake they applied with the office of the Assistant Commissioner of Customs, Nhava Sheva Sea Port, Mumbai for the correction of Reward Scheme Column to be changed from "NO" to "YES". The Customs office vide letter dated 28.08.2019 amended the reward scheme column from "NO" to "YES". Now the reward scheme column has been corrected to read as "YES" in both the above shipping bills. However due to EDI generation of shipping bill with wrong reward scheme declaration, they are not able to file the MEIS application as the EDI system is not able to pick such shipping bill as have "NO" has been mentioned under reward scheme column.

<u>**Decision**</u>: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the reflection of such manual amendments in the automated system is not possible in the system. Accordingly , it decided to reject the request.

(Action: Applicant)

Case No. 24 M/s Softesule Pvt. Ltd., Mulund, Mumbai
F. No. 01/60/162/507/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Waiver of destruction certificate against Advance Authorisation No.0310813106 dated 08.05.2017 issued under PC-9 condition.

The applicant stated that they had obtained the subject authorisation for export of vitamin A 200,000 IU capsules and Vitamin A100,000 IU capsules. The total export quantity is 3720.750 Kgs and Input material vitamin Palmite is 3795.150 Kgs. They have exported total quantity 3717.367 Kgs and as per SION Norms input to be used 1.020 Kgs on the basis of SION Norms consumed quantity comes to 3791.715 Kgs imported material cleared is 3795.178 Kgs). They had paid duty with interest for excess import material 3.44 Kgs as advised by RA. They have submitted documents for redemption, however, RA issued memo to submit destruction certificate from Excise/GST Authority. The fact is that against imports of 3795.178Kgs, full material has been utilized for manufacture of export product. While manufacturing export product, raw material is consumed more than SION norms 1.020 Kgs due to which they do not have excess material available at their factory premises, as they have consumed 100% import material cleared. They have also obtained certificate from GST Authority for consumption of import raw material which shows that they have consumed 100% import material and there is no raw material available at their factory. Therefore they are unable to submit destruction certificate.

Decision: The Committee went through the statements made by the firm in their application and after deliberations, it decided to waive the requirement of destruction certificate from Excise Authorities subject to the condition that the applicant would submit an affidavit-cum-indemnity bond in order to indemnify the Government for any harm or loss occurring due to diversion of unregistered materials to the domestic market that may be detected in future by any Authority.

(Action: Applicant/RA Mumbai)

Case No. 25 M/s Nazareth Alloys, Mumbai
F. No. 01/60/162/515/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Extension in E.O. period upto 30.11.2003 against Advance Authorisation No.0310025780 dated 08.03.2000.

The applicant stated that due to non availability of norms copy which were later provided by headquarters, the RA has issued the demand for payment of Customs Duty on excess import. They have completed 100% export obligation as per the norms which were ratified by the norms committee, hence they have no excess import made against the above license. They have completed 98% export obligation within original/extended EOP and balance 2% has been completed outside the original/extended EOP on 30.11.2003.

Decision: The Committee examined the case in detail and noted that the firm has already fulfilled 98% export Obligation within stipulated time period and balance 2% EO fulfilled beyond EOP. The Committee decided to allow EOP extension up to 30.11.2003 of Advance Authorization No.0310025780 dated 08.3.2000 only for regularization purpose subject to payment of lump sum composition fee of Rs.5000/-. RA will ensure that they are not in receipt of any misuse report regarding this authorisation from any of the investigative authorities. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA Mumbai)

Case No. 26 M/s Marzoli Textile Machinery Manufacturers Pvt. Ltd., Bangalore
F. No. 01/60/162/519/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Condonation of procedural lapse of not mentioning imported inputs full consumption/utilisation detail in Shipping Bill No.2629343 dated 26.08.2015 towards fulfillment of EO against Advance Authorisation No.0710108417 dated 25.06.2015.

The applicant stated that they had fully consumed/utilized the inputs imported under said authorization for manufacture and export of 7 numbers of FT6D-GROUP HEADSTOCK – COMPLETELY ASSEMBLED AND TESTED (SION 61/4) and the same had been exported vide Shipping Bill No.2629343 dated 26.08.2015. While at the time of export shipment clearance they had provided copies of advance authorisation, bill of entries, deec declaration for imported inputs consumption/utilisation details to their customs clearing agent for filing of shipping bills. But Customs clearing agent by oversight had wrongly mentioned the input utilization/consumption details as 7 numbers of Code 0007129500000, FTSN-Head Creel Subass, Group (Sr.No.1 of import item list only) instead of 1974 numbers of input (Sr.No.1 to 81 of import item list). Their request is to condone this procedural lapse.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and decided to accede to the request of the firm for condonation of procedural lapse of not mentioning the full list of imported inputs in the Shipping Bill No.2629343 dated 26.08.2015 towards fulfillment of EO against Advance Authorization No.0710108417dated 25.06.2015. 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 Bangalore)

Case No. 27 M/s Morepen Laboratories Limited, New Delhi
F. No. 01/60/162/504/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: 2nd EOP extension against Advance Authorisation No.0510397697 dated 23.02.2016.

The applicant stated that they had made the imports within the initial EOP but the buyer cancelled the export order. They had very stiff task in hand as they have imported the raw material but they could not export as they had no orders in hand and the buyer to whom they were exporting in past suddenly cancelled the orders. But they searched for new buyers and new orders and they ultimately succeeded in finding a new buyer and obtaining a new order for export and fulfilled 100% export obligation against the subject authorization within 26 months i.e.22.04.2018 after the initial EOP of 18 months has expired. They could only manage to fulfill 22.93% EO out of 50% EO in terms of quantity in the first 24 months from the date of license issued.

Decision: The Committee examined the case on the basis of justification provided by the applicant and observed there is merit in their case and accordingly decided to allow EOP extension up to 22.04.2018 of Advance Authorization No.0510397697 dated 23.02.2016 only for regularization purpose subject to payment of composition fee @ 1% per month on the unfulfilled FOB value from the date of expiry of first EOP extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA Delhi)

Case No. 28 M/s South India Bromine and Allied Chemicals Pvt. Ltd., Tuticorin (TN)
F. No. 01/60/162/1136/AM17/PRC

PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Condonation of non filing of bill of exports for the supplies made to SEZ Unit and accept ARE-1 for counting of exports against Advance Authorisation No.3510039280 dated 17.09.2012.

The applicant stated that they had imported raw material and exported to SEZ Unit under ARE-I within license validity period. And Central Excise has also issued the certificate for supply to SEZ Unit. They had submitted the redemption application in RA Madurai. But RA, Madurai not accepting ARE 1 towards fulfillment of EOP. The advance license number has already mentioned on the ARE-1.

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

(Action: Applicant)

Case No. 29 M/s South India Bromine and Allied Chemicals Pvt. Ltd., Tuticorin (TN)
F. No. 01/60/162/094/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Condonation of non filing of bill of exports for the supplies made to SEZ Unit and accept ARE-1 for counting of exports against Advance Authorisation No.3510042650 dated 13.11.2013.

The applicant stated that they had imported raw material and exported to SEZ Unit under ARE-I within license validity period. And Central Excise has also issued the certificate for supply to SEZ Unit. They had submitted the redemption application in RA Madurai. But RA, Madurai not accepting ARE 1 towards fulfillment of EOP. The advance license number has already mentioned on the ARE-1.

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

(Action: Applicant)

Case No. 30 M/s Same Deutz-Fahr India (P) Limited, Ranipet (TN)
F. No. 01/60/162/445/AM20/PRC
PRC Meeting No. 22/AM20 dated 19.11.2019

Subject: Refund of TED claims for the period April 2011 to February, 2012 (11 Nos. of claims).

The applicant stated that they are 100% EOU engaged in the manufacture and export of Tractors. They had procured raw materials from the units located in Domestic Tariff Area on payment of excise duty during the year 2011-12 and applied for refund of the same to the DC, MEPZ at Chennai in terms of para 6.11, 8.2(b), 8.3(c) and 8.4. They had received a letter dated 21.06.2013 from DC, MEPZ, Chennai intimating that the applications towards refund of TED could not be considered in view of Policy Circular No.16(RE-2012/2009-2014) dated 15.03.2013. They have stated that the circular dated 15.03.2013 should not be made applicable in respect of purchases completed prior to 15.03.2013, namely during 01.04.2011 to 31.03.2012.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.24/AM19 dated 04.12.2018.

(Action: Applicant)

*****