Directorate General of Foreign Trade
(PRC-section)

Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of DGFT Shri Alok Vardhan Chaturvedi, Director General of Foreign Trade on 19.12.2017

Meeting No. 26/AM18 held on 19.12.2017 at 10:00 AM.

The following members were present in the meeting:

1.	Shri N. P. S. Monga	Addl. DGFT
2.	Shri K. C. Rout	Addl. DGFT
3.	Shri J. V. Patil	Addl. DGFT
4.	Shri S. B. S. Reddy	Addl. DGFT
5.	Shri N. K. Srivastava	Addl. DGFT
6.	Shri Jay Karan Singh	Jt. DGFT
7.	Shri R. Sharma	Jt. DGFT
8.	Shri S. P. Roy	Jt. DGFT

Following cases were discussed. The decision taken on the individual cases are as under:-

Case No.1: M/s Union Quality Plastics Ltd., Mumbai
F. No. 01/60/162/1264/AM117/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for clubbing of two Advance Authorizations No.0310560051 dated 22.6.2010 and 0310732214 dt. 22.04.2013.

Decision: Aggrieved by the committee's decision dated 01.08.2017, the applicant sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded to them on 19.12.2017. The date of personal hearing was communicated to them through e-mail. However, no one turned up for PH nor they requested for postponement. The committee, however, decided to defer the case. The applicant may seek next date.
(Action: Applicant)

Case No.2: M/s Bhawani Industries Pvt. Ltd., Punjab
F. No. 01/60/162/1154/AM16/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for revalidation of DFIA No. 3010103266 dt. 15.12.2014.

Decision: The applicant has sought review of committee's decision dated 31.05.2017 in which request of the applicant was considered allowing three months revalidation from the date of endorsement. Now they have requested to allow six months from the date of endorsement. Reason cited by the applicant that RA did not allowed enhancement in value and quantity while allowing revalidation on 15.06.2016. Since the time of three months was already allowed considering the same facts, the committee, therefore, did not agree to allow further revalidation.
(Action: Applicant)

Case No.3: M/s Shree Ganesh Metals Srmour HP
F. No. 01/60/162/366/AM16/PRC

PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for Revalidation of Advance Authorization no. 3310026241 dt. 22.05.2013.

Aggrieved by the committee's decision dated **03.11.2015**, the applicant sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded to them on **19**.12.2017. Shri **Sanjay Aggarwal, Director** from M/s **Shree Ganesh Metals, Sirmour** appeared before the committee and made the following submissions stating inter alia that:

1. This was their first advance license and they did not know of the fact that import can be made without EODC. They applied for EODC after completing their export and realizing payments to RA Panipat. RA rejected their case on the ground that norms were not fixed for their product. Accordingly, they submitted request to norms committee. The norms committee took its decision after 12 months and hence time expired for making imports. As this was first time they did not know that they could make imports in 12 months only.
2. Hence they have requested to revalidate this authorization for 12 months so that they could utilise their hard earned duty free entitlement.

Decision: The committee noted that the Norms Committee took abnormal time for fixing the norms. The applicant being new comer and this being their first ever Advance Authorisation, could not utilize the Authorisation within its validity, as No Bond Certificate was not issued to them. Taking into consideration the above facts, the committee decided to allow revalidation of the Authorisation for six months from the date of endorsement. The applicant is directed to submit Authorisation to the RA concerned within a month from the date of uploading of these minutes for necessary endorsement.
(Action: Applicant/RA, Chandigarh)

Case No.4: M/s Obeetee Private Limited, Varanasi
F. No. 01/60/162/507/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for relaxation for issuance of MEIS Scrip against manually amended ITC (HS) code on shipping Bills.
Decision: It was noted that ITC (HS) Code 57031010 and 57031020 both are eligible for MEIS benefits. RA should have accepted such request unless rates are different for both the products. Since the Customs Authority has corrected ITC code manually in the shipping bill, no policy relaxation is required. The case is, therefore, remanded to the RA for reexamination and consideration.
(Action: RA, Varanasi)

Case No.5: M/s Mercury Fabrics Pvt. Ltd., New Delhi
F. No. 01/60/162/505/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for grant of TED refund limited to the extent of payment received in terms of Para 8.3.1 (ii) of HBP against EPCG license No. 0530164027 dated 19.12.2014.
Decision: It was noted that supplies of goods to EPCG Authorisation holder are not exempted from payment of Duty. The supplier is eligible for refund of TED, in proportion of payments are received from the recipient of goods. No policy relaxation is required in case where claim is made on short payments received against 100% supplies. In case, X amount of duty is paid on 100% value of goods to the exchequer and claims are made

only against 80% value i.e. X-20%, there is no loss to the exchequer. RA should have allowed refund in proportion of payments received.
The case is reminded to RA for re-consideration.
(Action: RA, CLA)

Case No.6: M/s Thirumalai Chemicals Ltd., Chennai
F. No. 01/60/162/998/AM17/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for 2nd Revalidation of DFIA No.0410160189 dated 24.02.2015.
Decision: It was noted that the committee in its meeting No 10/AM18 held on 06.07.2017 has already allowed 4 months further revalidation from the date of endorsement considering genuine hardship. Despite that the applicant could not utilized the Authorisation. The committee, therefore, did not accede to the request for further extension of validity.
(Action: Applicant)

Case No.7: M/s Lupin Ltd., Mumbai
F. No. 01/60/162/757/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for waiver of PC 18 condition against import of drugs imported from unregistered sources under Authorisation No 0310771349 dated 21.02.2014.

Decision: It was noted that the applicant has imported 27kgs drugs from unregistered sources with condition to export the resultant products within 12 months from import of each consignment. They have exported only 22.25 Kgs resultant products. Diversion of imported unregistered raw materials or resultant products made there from in the domestic area is not allowed under any circumstances. Authorisation holder has option either to re-export the imported goods or destroy unutilized materials in the presence of the Central Excise Authority. Wastage beyond SION is not permitted. The committee, therefore, did not agree to allow waiver.

RA shall take action under the provisions of FT(DR)Act, 1992, amended under intimation to Central Drugs Standard Control Organisation under Ministry of Health and family Welfare for action under Drugs and Cosmetics Act, 1940, as amended.
(Action: Applicant/RA, Mumbai)

Case No.8: M/s D.P. World Mumbai
F. No. 01/60/162/252/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for condonation in paragraph 3.08 (f) of the FTP 2015-20 read with provisions of paragraph 2.58 of FTP 2015-20 (File. No. 03/21/094/80331/AM17).
Decision: It was noted that in terms of section 7 of FT(DR)Act, 1992, as amended by Act of 2010, "*No person shall make any import or export except under an Importer-exporter Code Number granted by the Director General or the officer Authorised by the Director General in this behalf, in accordance with the procedure specified in this behalf by the Director General. Provided that in case of import or export of services or technology, the Importer-exporter Code Number shall be necessary only when the service or technology provider is taking benefits under the foreign trade policy or is dealing with specified services or specified technologies*".

Para 3.08(f) of FTP, 2015-2020 categorically provides, "*In order to claim reward under the scheme, Service provider shall have to have an active IEC at the time of rendering such services for which rewards are claimed.*"

In view of above provisions the committee was of the view that no IEC is required where services are exported with intent of not to claim any incentive on earning of foreign exchange against the services rendered. However, IEC is mandatory before exporting/rendering services where exporter intends to claim benefits under FTP. Therefore, dispensation from such condition cannot be allowed. The applicant has not given any reason of genuine hardship due to which they could not obtained Importer Exporter Code (IEC) before rendering services. The committee, therefore, did not accede to the request.
(Action: Applicant)

Case No.9: M/s Daman Polythread Ltd., Daman
F. No. 01/60/162/160/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for revalidation of Advance authorization No.0310798697 dated 07.09.2015

Decision: It was noted that the Authorisation in question was issued having 12 months validity. RA has allowed 6 months further validity on his request. The committee, therefore, did not accede to the request considering no case of genuine hardship.
(Action: Applicant)

Case No.10: M/s Ebullient Packaging Pvt. Ltd., Mumbai
F. No. 01/60/162/915/AM14/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for review of PRC decision of Meeting held on 11.03.2014 revalidation of Advance authorization No.0310614361 dated 04.02.2011

Decision: It was noted that the applicant has raised issue regarding expiry of validity of the Authorisation about 4 and half month in the possession of RA, Mumbai thus sought revalidation on that ground. However, the committee noted that vide PN No-38 dated 09.11.2017, Para 2.20, 2.21 and 2.22 of the Handbook of Procedure (2015-20) has been amended that allows revalidation of Authorisation/scrip subject to certain conditions.

The committee, therefore, decided to remand the case to RA concerned for examining and decide the matter as appropriate interms of the said Public Notice.
(Action: Applicant/ RA, Mumbai)

Case No.11: M/s Floortex Alleppey
F. No. 01/60/162/321/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for Acceptance of 27 Shipping Bills with 'N' option in the reward column for MEIS benefit exemption from non compliance of stipulated procedure.

Decision: It was noted that in terms of Para 3.14 of HBP, Marking/ ticking of "Y' (for Yes) in "Reward" column of shipping bills against each item, which is mandatory, would be sufficient to declare intent to claim rewards under the scheme. In case the exporter does not intend to claim the benefit of reward under Chapter 3 of FTP exporter shall tick "N' (for No). Such marking/ticking shall be required even for export shipments under any of the schemes of Chapter 4 (including drawback), Chapter 5 or Chapter 6 of FTP. While filing of shipping Bills, the applicant has marked 'N' in the reward Col. No case of genuine hardship, as the applicant voluntarily opted not to claim rewards. The committee, therefore, did not accede to the request.

(Action: Applicant)

Case No.12: M/s Raymond Ltd., Mumbai
F. No. 01/60/162/393/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for policy/procedure relaxation for ARO to be read invalidation letter of Advance Authorization No.0310797227 dated 14.07.2015 as per Para 2.58 of FTP

Decision: It was noted that the applicant obtained the Advance Authorisation against ARO issued under an Advance Authorisation obtained by the ultimate exporter that is M/s Silver Spark Apparel Ltd., Bangalore. The RA has committed a mistake by issuing the Authorisation inadvertently, as DBK is allowed against ARO and not Advance Authorisation. The applicant has stated that neither they nor the recipient has obtained drawback on inputs. And, goods were supplied by them under Excise Notification No 30/2004 dated 09.07.2004, which provides exemption from payment of whole of excise duty levyable under Central Excise Act, provided no CENVAT credit either on inputs or capital goods have been availed. They have supplied goods to ultimate Advance Authorisation holder towards discharge of export obligation. Therefore, requested for regularisation of Advance Authorisation obtained against ARO instead of Invalidation letter.

Taking into consideration the genuine mistake, the committee, decided the following:

i. Export/supplies made indicating Advance Authorisation/File No on supply Invoices duly certified by the jurisdictional Central Excise authority of the recipient unit shall be taken into account towards discharge of export obligation.
ii. This will, however, be subject to the conditions that the supplies towards discharge of EO were made within the validity of Advance Authorisation under which ARO was issued;
iii. RA shall verify that no CENVAT credit/Drawback was availed on inputs consumed in the resultant products. A certificate from the concerned Central Excise Authority to that effect is required to be produced;
iv. Both Advance Authorisations were issued under different IECs;
v. Drawback has not been claimed either by supplier or recipient.
vi. ARO shall be converted into Invalidation letter.

(Action: Applicant/RA, Mumbai)

Case No.13: M/s Asian Colour Coated Ispat Ltd., Mumbai
F. No. 01/60/162/1265/AM17/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for transfer 6 S/bs from Advance Authorization No.0310799844 dated 29.10.2015 to Advance Authorization no. 0310779095 dt. 23.04.2014 towards discharge of export obligation.

Decision: Party submitted that PRC has granted EO extension on their request and EO was extended upto 30.4.2017. However, by the time decision was communicated, the time period allowed was over and they could not utilize the benefits granted by PRC. They, have another Authorisation which was obtained on 29.10.2015 for the same resultant product, in which excess exports were made by them. They, therefore, requested to transfer Shipping Bill number 2876401 dated 17.12.2016, 3721821 dated 27.01.2017, 3746329 dated 28.01.2017, 3719614 dated 27.01.2017 and 3874347 dated 03.02.2017 which were exported indicating AA No-0310779944 dated 29.10.2015 and stipulated export obligation has already been fulfilled.

It was noted that export obligation period has already been extended upto 30.04.2017 against AA No 0310779095 dt. 23.04.2014 by the committee and these 6 shipments are affected within the extended export obligation period only. The committee, therefore, decided the following:

i. Accounting of above mentioned 6 shipping bills be allowed towards discharge of EO under AA No 0310779095 dt. 23.04.2014.

ii. This will, however, be subject to the condition that applicant shall pay Rs. 200/- per shipping bill to RA;

i. The applicant shall furnish an affidavit cum indemnity bond duly Notarized affirming therein that these shipping bills have not been utilized/shall not be utilized towards discharge of export obligation against any other Authorisation. In case any demurrage/loss is noticed in future, they will refund the amount with applicable interest to RA concerned, on their demand, without any protest;

iii. RA shall check and ensure that these shipping bills have not been utilized for EODC under AA No 0310779944 dated 29.10.2015.

iv. Export items are same in both the Authorisations.

(Action: Applicant/Mumbai)

Case No.14: Shri Radhey Jewels New Delhi
F. No. 01/60/162/457/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for extension of suitable time for claiming the gold.

Decision: It was noted that replenishment of Gold is allowed against eBRC submitted by exporter. In this case last date was 5th August, 2017. On 4th August, they tried to download eBRC from DGFT repository. However, due to server problems, they could not submit application in time. MMTC has refused to issue replenishment of Gold considering time barred claim.

Taking into consideration the genuine hardship, the committee decided to condone the delay in filing the application. The applicant shall submit all prescribed documents to MMTC within a month from the date of uploading of these minutes on the Directorate website. MMTC shall consider request of replenishment, as per policy.

(Action: Applicant/MMTC)

Case No.15: M/s Automat Industries Pvt. Ltd., New Delhi
F. No. 01/60/162/437/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for accounting of export of 5 Shipping bills against DFIA no. 0510276940 dt. 12.11.2010 instead of DFIA no. 0510254471 dated 14.12.2009.

Decision: It was noted that shipping Bill No 3638470 dated 12.05.2011, 7360999 dated 21.01.2012, 7481802 dated 08.02.2012, 8112599 dated 21.03.2012 and 8142701 dated 22.03.2012 were affected within the initial export obligation period of Authorisation dated 14.12.2009. The committee, therefore, decided the following:

ii. Accounting of above mentioned five shipping bills be allowed against DFIA No 0510254471 dated 14.12.2009.
iii. This will, however, be allowed on payment of Rs. 200/-per shipping bill as composition fee to RA.
iv. RA shall check and ensure that the same shipping bills have not been/shall not been used towards discharge of export obligation against DFIA No 0510276940 dt. 12.11.2010.
v. Export items are same in both the Authorisations.
vi. Both the DFIAs shall be submitted for EODC simultaneously.
vii. The applicant shall furnish an affidavit cum indemnity bond duly Notarized affirming therein that these shipping bills have not been utilized/shall not be utilized towards discharge of export obligation against any other DFIA. In case any demurrage/loss is noticed in future, they will refund the amount with applicable interest to RA concerned, on their demand, without any protest.

(Action: Applicant/RA, CLA)

Case No.16: M/s Jubilant Life Sciences Limited, New Delhi.
F. No. 01/60/162/530/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for considering of export made under Shipping Bill No.2876184 dated 23.01.2014 in AA No.0510340432 dated 07.12.2012 towards discharge of EO.

Decision: It was noted that Shipping Bill No.2876184 dated 23.01.2014 was filed within the initial export obligation period of Authorisation dated 07.12.2012. And, provisions of clubbing has been amended vide PN 32 dated 18.10.2017 and PN 34 dated 24.10.2017. The committee, therefore, decided to remand the case to RA concerned for examining the cases as per the above public notices.
(Action: Applicant/RA, CLA)

Case No.17: M/s Reliance Industries Ltd., Mumbai
F. No. 01/60/162/559/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017.

Subject: Request for grant of duty credit under merchandise export from India scheme (MEIS) where port of discharge & importing country mentioned in shipping bill is different from actual port of discharge in landing certificate.

Decision: It was noted that both the countries (Antwerp, Belgium as per shipping Bill and Huelva, Spain as per Landing Certificate) are eligible for MEIS @ the same rate. Moreover, requirement of landing certificate has been dispensed with vide PN 06/2015-2020 dated 04.05.2016. The committee, therefore, decided to allow MEIS scrip against Shipping Bill No 4363882 dated 28.11.2015.
(Action: RA, Mumbai)

Case No.18: M/s Reliance Industries Ltd., Mumbai
F. No. 01/60/162/587/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for grant of duty credit under merchandise export from India scheme (MEIS) where port of discharge & importing country mentioned in shipping bill is different from actual port of discharge in landing certificate.

Decision: It was noted that both the countries (Tarangona, Spain as per shipping Bill and Terneuzen, Netherland as per Landing Certificate) are eligible for MEIS @ the same rate. Moreover, requirement of

landing certificate has been dispensed with vide PN 06/2015-2020 dated 04.05.2016. The committee, therefore, decided to allow MEIS scrip against Shipping Bill No 371 dated 18.11.2015.
(Action: RA, Mumbai)

Case No.19: M/s ACPL Exports (P) Ltd., New Delhi
F. No. 01/60/162/944/AM17/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for amendment in the description of export product under Para 4.24 of HBP 2015-20 w. r. t. advance authorization No.0510274406 dated 14.12.2013.

Decision: It was noted that the Authorisation in question was issued to allow import 0.999 fineness Silver with export obligation to export Plain and studded Silver Jewellery of 0.925 fineness. However, in the condition sheet attached to the Authorisation was issued with description 0.0925 Fineness Plain and Studded Jewelry inadvertently. The applicant has exported Jewellery of 0.925 fineness, as per SION. The committee, therefore, was of the views that RA should have accepted documents for EODC by amending condition sheet. Committee decided that RA shall accept shipping bills with export of 0.925 purity and calculate calculate import entitlement as per SION with reference to quantity of Silver exported and declared in the shipping bills.
(Action: Applicant/RA, CLA)

Case No.20: M/s Winsome Textiles Industries Ltd., Chandigarh
F. No. 01/60/162/519/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for condonation of delay to the DEPB claim under F.No.22/21/51/00006/AM15

Decision: It was noted that in terms of Para 4.46 read with Para 9.3 of HBP, 2009-2014, an application for DEPB could be filed within 36 months from the date of export, 30 months from the date of realization of payments with 10% late cut. There is no provision of filing claim thereafter. Provisions of Policy are relaxed on the basis of genuine hardship and adverse impact on trade only. In the instant case, no cause of genuine hardship is established. The committee, therefore, did not accede to the request.
(Action: Applicant)

Case No.21: M/s Sara Textiles Ltd., New Delhi
F. No. 01/60/162/976/AM17/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for relaxation of policy provision under Para 3.11.9 of HBP 2009-14 and condone delay in filing of application under FPS.

Decision: It was noted that under FPS/FMS scheme, exporter was required to submit online application feeding details of shipping bills manually. There was no system in place to tag EDI shipping bills with application like MEIS. Therefore, applicant should had submitted application within the prescribed time under Para 3.11.9 or with 10% late cut as per Para 9.3 of HBP, 2009-2014. There is no provision to allow benefits after due date stipulated to file application. Provisions of Policy are relaxed on the basis of genuine hardship and adverse impact on trade only. In the instant case, no cause of genuine hardship is established. The committee, therefore, did not accede to the request.
(Action: Applicant)

Case No.22: M/s Sannika Industries Ltd.,Gujarat

F. No. 01/60/317/AM18/PRC/PRC
PRC Meeting No. 26/AM18 dated **19**.12.2017

Subject: Request for partial waiver of E.O. as fire broke out at factory premises and the entire plant including the stock of raw materials and finished goods as on that date was completely destroyed which was imported under AA No 5210041861 dated 15.04.2016.

Decision: It was noted that import under Advance Authorisation is allowed without payment of applicable duties with certain condition and export obligation to be fulfilled within stipulated period. There is no provision to waive duty and interest liability. The applicant is eligible to claim secured amount from insurance company provided premium was paid. They can use part of that amount for payment of duty and interest liability and get the case redeemed.
The committee, therefore, did not accede to the request.
(Action: Applicant)

Case No.23: M/s Valco Industries Ltd., Chandigarh
F. No. 01/60/162/29/AM18/PRC
PRC Meeting No. 26/AM18 dated **19**.12.2017

Subject: Request for condonation of wrong input description of S/Bills filed for Advance Authorization No.2210011493 dated 10.06.2011.

Decision: The committee noted that applicant did not explain the issue properly. The Authorisation was issued to allow two inputs i.e. Aluminum Ingot and Aluminum Scrap. But from the request it was not clear what they have imported. And, SION for both inputs are available then what was the problem? It was, therefore, decided to allow personal hearing to the applicant. The applicant may seek personal hearing by submitting proof of Fee paid of Rs. 5000/- to RA.
(Action: Applicant)

Case No.24: M/s Jotindra Steel & Tubes Ltd., New Delhi
F. No. 01/60/162/223/AM18/PRC
PRC Meeting No. 26/AM18 dated **19**.12.2017

Subject: Request for accounting of following 18 shipping Bills under AA No No.0510240484 dated 28.4.2009 which pertained to Advance Authorization No 0510201600 dated 26.03.2007 for redemption of the said Advance Authorization.
(1) 1149352 dt. 09.04.2010, (2). 1162077 dt. 19.04.2010, (3). 1162683 dt. 19.04.2010, (4). 1167477 dt. 21.04.2010, 1166956 dt. 21.04.2010, (5) 1166956 dt. 21.04.2010 (6). 1168913 dt. 22.04.2010, (7). 1168912 dt. 22.04.2010, (8). 117272 dt. 23.04.2010, (9). 1172697 23.04.2010 (10). 1175068 dt. 26.04.2010 (11). 1175052 dt. 26.04.2010, (12). 1175053 dt. 26.04.2010 (13). 1180299 dt. 28.04.2010, (14). 1181290 dt. 29.04.2010, (15) 1181294 dt. 29.04.2010, (16). 1184052 dt. 30.04.2010 (17) 1184107 dt. 30.04.2010 and (18) 1184115 dt. 30.04.2010

Decision: It was noted that there were excess exports under Authorisation No 0510201600 dated 26.03.2007 which has been redeemed without taking into account the above mentioned 18 S/Bs. However, there is shortfall in fulfillment of EO under AA No No.0510240484 dated 28.4.2009 which was issued for same resultant product. In fact, the Authorisation No 0510201600 dated 26.03.2007 has been redeemed hence, it cannot be clubbed with other Authorisation. However, since these shipping bills are not used under that Authorisation, the committee decided the following:

v. Accounting of above mentioned 18 shipping bills be allowed towards discharge of EO under AA No 0510240484 dated 28.4.2009.

vi. This will, however, be subject to the condition that applicant shall pay Rs. 200/- per shipping bill to RA;

viii. The applicant shall furnish an affidavit cum indemnity bond duly Notarized affirming therein that these shipping bills have not been utilized/shall not be utilized towards discharge of export obligation against any other Authorisation. In case any demurrage/loss is noticed in future, they will refund the amount with applicable interest to RA concerned, on their demand, without any protest.

vii. RA shall check and ensure that these shipping bills have not been utilized for EODC under AA No 0510201600 dated 26.03.2007.

viii. Export items are same in both the Authorisations.

(Action: Applicant/RA, CLA)

Case No.25: M/s National Steel & Agro Ltd., Indore
F. No. 01/60/162/117/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for condonation of delay of 28 days in filing of application of MLFPS for export made during April & May 2011 on which declaration of intent was not mentioned in relevant shipping bill in terms of para 2.58 of FTP 2015-20.

Decision: It was noted that under FPS/FMS/MLFPS scheme, exporter was required to submit online application feeding details of shipping bills manually. There was no system in place to tag EDI shipping bills from repository with application similar to MEIS. Therefore, question of not accepting application with 8 digit HS code does not arise. Therefore, applicant should had submitted application within the prescribed time under Para 3.11.9 or with 10% late cut as per Para 9.3 of HBP, 2009-2014. There is no provision to allow benefits after due date stipulated to file application. Provisions of Policy are relaxed on the basis of genuine hardship and adverse impact on trade only. In the instant case, no cause of genuine hardship is established. The committee, therefore, did not accede to the request.

(Action: Applicant)

Case No.26: M/s Mylan Laboratories Ltd., Hyderabad
F. No. 01/60/162/196/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for condonation of delay for filing claim for reimbursement of CST Rs.5,76,069/- for the period October - December, 2012

Decision: It was noted that application for refund of CST was submitted to DC, SEEPZ on 12.11.2015 for goods procured during Oct-Dec, 2012. However, in terms of Sub-Para (viii) of Para 3 of Appendix-6H, claim for CST reimbursement can be filed within six months from completion of quarter for which claim is made. In terms of Para 9.2 of HBP, claim can be filed within next two years with 10% late cut. Therefore, application in the instant case could be filed by June, 2015. The applicant was aware with these facts. Goods from DTA are procured under "C" Form only. Therefore, the contention of the applicant that they received "C" form after two years from Authority was not acceptable to the committee. Policy relaxation is allowed on the basis of genuine hardship and adverse impact on trade. However, no case of genuine hardship is established from the submissions.

The Committee, therefore, did not accede to the request.

Case No.27: M/s Mylan Laboratories Ltd., Hyderabad

F. No. 01/60/162/199/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for condonation delay for filing claim for reimbursement of CST Rs.1,03,35,179/- for the period October 2012 to Dec., 2012.

Decision: Decision at case No 26 is reiterated.

Case No.28: M/s Mylan Laboratories Ltd., Hyderabad
F. No. 01/60/162/198/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017
Subject: Request for condonation delay for filing claim for reimbursement of CST Rs.6,73,046 for the period April 2012 to June, 2012

Decision: Decision at case No 26 is reiterated.

Case No.29: M/s Mylan Laboratories Ltd., Hyderabad
F. No. 01/60/162/197/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for condonation delay for filing claim for reimbursement of CST Rs.1247111/- for the period July 2012 to September, 2012

Decision: Decision at case No 26 is reiterated.

Case No.30: M/s Mylan Laboratories Ltd., Hyderabad
F. No. 01/60/162/155/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for condonation delay for filing claim for reimbursement of CST Rs.25906/- for the period April 2012 to June, 2012

Decision: Decision at case No 26 is reiterated.

Case No.31: M/s Mylan Laboratories Ltd., Hyderabad
F. No. 01/60/162/201/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for condonation delay for filing claim for reimbursement of CST Rs.752989/- for the period January, 2013 to March, 2013

Decision: Decision at case No 26 is reiterated.

Case No.32: M/s Mylan Laboratories Ltd., Hyderabad
F. No. 01/60/162/201/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for condonation delay for filing claim for reimbursement of CST Rs.4378167/ dfor the period July 2012 to September, 2012

Decision: Decision at case No 26 is reiterated.

Case No.33: M/s Pidilite Industries Ltd., Mumbai
F. No. 01/60/162/201/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Application for issue of DEPB credit on post export basis (RA file. No. 03/92/051/00012/AM15)

Decision: It was noted that in terms of Para 4.46 of HBP, 2009-2014, read with Para 9.3 of said HBP, an application for DEPB could be filed within 36 months from the date of export or 30 months from the date of realization of payments or 27 months from the date of release of shipping bill, whichever is later. Not filing claim within this long period for the reason that senior executive did not adhere requirement of FTP could not be considered as genuine hardship. The committee, therefore, did not accede to the request.

The applicant may, however, approach RA concerned for seeking benefits against shipments, which falls within the criteria as mentioned in para 4.46 of HBP, 2009-14.
(Action: Applicant/RA, Mumbai)

Case No.34: M/s Pidilite Industries Ltd., Mumbai
F. No. 01/60/162/389/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Application for issue of DEPB credit on post export basis (RA file. No. 03/92/051/00019/AM15)

Decision: Decision at case No-33 is reiterated.

Case No.35: M/s. Pidilite Industries Ltd., Mumbai
F. No. 01/60/162/388/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Application for issue of DEPB credit on post export basis. (RA file. No. 03/92/051/00018/AM15)

Decision: Decision at case No-33 is reiterated.

Case No.36: M/s. GKN Sinter Metals Pvt. Ltd., Mumbai
F. No. 01/60/162/317/AM16/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for condoning the requirement of consumption certification attested by Customs and direction to JDGFT Pune for redeeming the Annual Advance Authorization No.3110002492 dated 10.11.2000 on the basis of SION fixed at the time of applying for license.

Decision: It was noted that the applicant has obtained Annual Advance Authorisation in the year 2000 knowing the facts that they have to account for duty free inputs to be imported their under. Para 4.12 of HBP provides that exporter shall indicate Authorisation details in shipping bill while making shipment. Consumption of duty free inputs is required to be declared in Export Promotion (EP) copy of shipping bill. As per guidelines in ANF-4F, exporter shall submit EP copy of shipping bill for getting EODC/Redemption. For calculating entitlement of duty free inputs, quantity of specific items used in the resultant product is necessary particularly where multiple inputs are permitted. In the instant case, 7 inputs were permitted. Therefore, it is not possible to calculate entitlement of each input without knowing net quantity of that item present in the resultant product. Thus, rejection issued by the RA on that ground was upheld by the committee.

Relaxation in policy/procedure is considered on the basis of genuine hardship and adverse impact on trade. The applicant has failed to justify as to why they did not indicate net contents of various constituenets in the export item description in few shipping bills whereas it was stated by them that they had declared in most of shipping bills. No case of genuine hardship was established. The committee, therefore, did not accede to the request.

The committee felt that the Authorisation should have been redeemed by 2003, as EOP has expired in 2002. The applicant does not seem to be serious, as government has issued PN 22 dated 12.08.2013 giving one time option for closing all pending cases on payment of duty and equivalent interest. However, the facility provided has not been availed by the applicant.

The applicant is hereby directed to get the case regularized, in terms of Para 4.49 of HBP, 2015-2020, within a month from the date of uploading of these minutes on the Directorate website failing which RA shall initiate action under FT(DR)Act, 1992 as amended.
(Action: applicant/RA, Pune)

Case No.37: M/s UPL Ltd., Mumbai
F. No. 01/60/162/614/AM18/PRC
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for permission for submission manual MEIS application against Shipping Bill no.2166028 dated 01.08.2015

Decision: It was noted that as per PN 47/2015-20 dated 08.12.2015, relaxation was provided to shipments made between 01.04.2015 to 30.09.2015 for making them eligible for duty credit under MEIS where exports have been made through EDI generated shipping bills, and where the exporter has inadvertently marked "N" in the "reward item box" but has declared his intention in the affirmative on the shipping bill.

DG system was directed vide this public Notice to transmit all such shipping bills where intent was declared on shipping bills but "N" was ticked. In case exports were made under chapter 4 or 5 towards discharge of EO, which have already been transmitted to DGFT repository, RA shall verify intent from physical EP copy and issue scrip. On perusal of shipping bill it was found that the applicant has declared intent in shipping bills and chosen "N" in reward column. The committee was, therefore, of the view that no policy relaxation is required in this case.

The applicant is therefore directed to submit the documents to RA interms of provisions of PN 47/2015-20 dated 08.12.2015 for obtaining benefits under MEIS. RA to follow same procedure as they have followed in similar other cases for issuance of MEIS.
(Action: Applicant/RA)

Case No.38: M/s Reecoimpex India Gurgaon
F. No. 01/91/110/59/AM15
PRC Meeting No. **26**/AM18 dated **19**.12.2017

Subject: Request for grant of extension against Export Licence No.550003405 dated 18.6.2015 as only 06 MT (12%) of the material has been remained as balance of out of 50MT.

Decision: It was decided to allow three months extension from the date of endorsement to allow export of balance 06MT items, as per the Authorisation. The applicant is hereby directed to submit Licence to the concerned RA, within a month from the date of uploading of these minutes on the Directorate website, for necessary endorsement.

(Action: Applicant/RA,CLA)

Case No.39: M/s Ford India Pvt. Ltd., Limited, Gurgaon
F. No. 01/89/180/01/AM13/PC-2(A)
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Request for import of 2 LHD Ford Figo Vehcle from Australia and relax policy provision under Para 2 (ii) (ii) of Chapter 87 of ITC HS 2017, Schedule-I (Import Policy)

Decision: It was decided to relax the condition of Para 2 (ii) (ii) of Chapter 87 of ITC HS 2017, Schedule-I (Import Policy) to allow import of following vehicle from Australia for R&E purpose:

[i] Vehicle Model: Ford Figo
VIN no: MAJFKVFE4DU83V122
Engine no: DRVP1247
Fuel type: Petrol

[ii] Vehicle Model: Ford Figo
VIN no: MAJFKVFE4DU83V073
Engine no: JXW5284
Fuel type: [Diesel]

(Action: Policy-2)

Case No.40: M/s PC Patel Infra Pvt. Ltd., Kutch
F. No. 01/89/180/29/AM09/PC-2(A)/Part-III
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Relaxation in provision of CMVR 1989 and rules 126 of CMVR 1989 and import Licensing Note SI. NO.2 (ii) a b & c of Chapter 87 of ITC HS 2017 and issue of NOC of importing 50 units LGMG made Regid Truck model MT 88

Decision: It was decided to relax the provision of CMVR 1989 and rules 126 of CMVR 1989 and import Licensing Note SI. NO.2 (ii) a b & c of Chapter 87 of ITC HS 2017 and to allow import of 50 units LGMG made Regid Truck model MT 88 subject to the following conditions:

i. Only new dump Trucks will be imported.
ii. They will not run on public road except mobilizing and demobilizing and will be used at project site.
iii. They shall strictly comply with the recommendation of the Automotive Research Association of India (ARAI).
iv. Adequate safety measure will be ensured for safety of staff.
v. They will be re-exported back after completing mining project.

(Action: Policy-2)

Case No.41: M/s Mahalaxmi Infracontract Pvt. Ltd., Ahmedaad
F. No. 01/89/29/AM09/PC-2(A)/Part-III
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Relaxation in provision of CMVR 1989 and rules 126 of CMVR 1989 and import Licensing Note Sl. NO.2 (ii) a b & c of Chapter 87 of ITC HS 2017 and issue of NOC of importing 50 units LGMG made Rigid Truck model MT88

Decision: It was decided to relax the provision of CMVR 1989 and rules 126 of CMVR 1989 and import Licensing Note Sl. NO.2 (ii) a b & c of Chapter 87 of ITC HS 2017 and to allow import of 50 units LGMG made Regid Truck model MT 88 subject to the following conditions:

i. Only new dump Trucks will be imported.
ii. They will not run on public road except mobilizing and demobilizing and will be used at project site.
iii. They shall strictly comply with the recommendation of the Automotive Research Association of India (ARAI).
iv. Adequate safety measure will be ensured for safety of staff.
v. They will be re-exported back after completing mining project.

(Action: Policy-2)

Case No.42: M/s Hindustan Zinc Ltd., Udaipur
F. No. 01/89/180/29/PC-2(A)/ Part-III
PRC Meeting No. 26/AM18 dated 19.12.2017
Subject: Grant of relaxation in provision of CMVR and Rules 126 of CMVR 1989 and clause 2 (ii)(a) (i) (ii)& (iii) (b) (c) (i) (ii)(iii) and clause 7 of chapter 87 of ITCHS 2017 for import of following underground mining equipment:

S.No.	Description of Goods	Quantity	Supplier
1.	Low Profile Dumper [LPDT 20 MT Model TH320] alongwith associated accessories.	1	Sandvik Mining & Construction Oy, PO Box 434, 20101, Tampere, Finland
2.	Low Profile Dumper [LPDT 63 MT Model TH663] alongwith associated accessories	1	
3.	Low Profile Dumper LPDT 65 MT [MT65] alongwith associated accessories	1	Atlas Copco Rock Drills AB SE70191, Orebro, Sweden
4.	Low Profile Dumper [LPDT 60 MT Model AD60] alongwith associated accessories	2	Caterpillar S.A.R.L – Singapore Branch 7, Tractor Road, Singapore
5.	Utility Equipment Base Carrier Model MF100 with relevant accessories	3	Normet OY, Ahmolantie 6, FI-74510, Lisalmi, Finland
6.	Utility Equipment Base Carrier MF328 alongwith associated accessories	1	
7.	Mining Utility Equipment – Model RBO with associated accessories	3	
8.	Utility Vehicle MF540 with relevant accessories	1	
9.	Mining Utility Equipment – Water Cannon Model MF660 [Fire] with associated accessories	1	
10.	Mining Utility Equipment – Water Sprinkler Model Utimec LF1000 with associated accessories.	1	

11	Mining Utility Equipment – Model Utimec LF1000 with associated accessories.	1	
12	Utility Equipment Base Carrier SF060 alongwith associated accessories	1	
13	Utility Equipment Base Carrier [Model JCV3+JCV3-EC] with relevant accessories	1	Jacon Technologies Pty Ltd 24 Egerton ST, Silverwater NSW 2128 Australia

Decision: It was decided to relax the provision of CMVR and Rules 126 of CMVR 1989 and clause 2 (ii)(a) (i) (ii)& (iii) (b) (c) (i) (ii)(iii) and clause 7 of chapter 87 of ITCHS 2017 and allow import of above mentioned underground mining equipment with following conditions:

i. Only new mining equipment will be imported.
ii. They will not run on public road except mobilizing and demobilizing and will be used at project site.
iii. They shall strictly comply with the recommendation of the Automotive Research Association of India (ARAI).
iv. Adequate safety measure will be ensured for safety of staff.

(Action: Policy-2)

Case No.43: M/s Hindustan Zinc Ltd., Udaipur
F. No. 01/89/29/AM-09/PC-2A(A)/part –III
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Review of decision of PRC in respect of Case No.42 vide meeting NO.5 AM18 dated 16.5.2017 (delegation of condition No. 4 and 5 imposed in the decision)

Decision: It was decided to review the decision dated 16.05.2017 and delete the condition No (iv) and (v) imposed in the said decision.

(Action: Policy-2)

Case No.44: M/s. Bharat Heavy Electricals Limited, Chennai
F. No. 01/60/162/616/AM18/PRC
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Relaxation of procedure prescribed under Para 3.01 (g) r/w para 3.14 of HBP, Transmission of amended version of shipping bill by manual feeding of 34 EDI shipping bills as amended by the Customs to claim MEIS benefits (F. No. 04/68//168/02312/AM17.

Decision: It was noted that transmission of amendment in EDI shipping bills, once EGM is filed, is not allowed. Therefore, duty credit against such shipping bills cannot be issued which were marked "N" in the reward column and shipments are made after 30.09.2015. The committee, therefore, did not accede to the request.

(Action: Applicant)

Case No.45: M/s. Indian Toners & Developers Ltd., New Delhi
F. No. 01/94/180/185/AM18/PC-4
PRC Meeting No. 26/AM18 dated 19.12.2017

Subject: Appeal for considering EODC request for DFIA License. No. 0510393827 dated 06.04.2017 issued in terms of the Provision of Policy 2009-14.

Decision: It was noted that issue of DFIA as existed prior to 1.4.2015 was discontinued after 01.04.2015. After 1.4.2015 only post export DFIA is allowed which is issued after completion of exports. In this case party has made an online application on 17.3.2015 and hard copy was submitted on 18.3.2015. DFIA was issued on 6.4.2015 as per old customs notification and as per FTP 2009-14. Thereafter, party submitted application for revalidation and RA has revalidated the DFIA. Only at the time of redemption RA raised objection regarding applicability of FTP 2015-20. Committee noted that party has acted on the DFIA issued by RA and completed both exports and imports with actual user condition and not sought any transferability. They have operated the DFIA similar to Advance Authorization. Therefore Committee decided to regularize the said DFIA. RA may grant EODC as per DFIA already issued.
(Action: Applicant/RA, CLA, New Delhi.)

The meeting ended with a vote of thanks to the Chair.

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