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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of Shri Alok Vardhan Chaturvedi, Director General of Foreign Trade on 12.03.2019

Meeting No.33/AM19 held on 12.03.2019

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 N.K. Srivastava	Addl. DGFT
6.	Shri Anil Aggarwal	Addl. DGFT
7.	Shri Rajbir Sharma	Jt. DGFT
8.	Dr. Praveen Kumar	Dy. 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 Sunfert International (P) Ltd., New Delhi	1
2.	M/s Super Circle Auto Ltd., New Delhi	2
3.	M/s Krishnapatnam Port Company Ltd., Muthukur, AP	3
4.	M/s Shreeyam Power & Steel Industries Ltd., Indore	4
5.	M/s Shiva Pharmachem Ltd., Vadodara	5
6.	M/s Mittal Polypacks Pvt.Ltd., Kolkata	6
7.	M/s Jans Copper Pvt. Ltd., Mumbai	7
8.	M/s Apar Industries Ltd., Vadodara	8
9.	M/s Techno Doors Pvt. Ltd., Kanchipuram, Tamil Nadu	9
10.	M/s Ankit Aerospace Pvt. Ltd., Bangalore	10
11.	M/s Redsun Tea Limited, New Delhi	11
12.	M/s Goa Shipyard Limited, Goa	12
13.	M/s Reliance Life Sciences Pvt. Ltd., Mumbai	13
14.	M/s Balkrishna Industries Limited, Mumbai	14
15.	M/s Shivalik Prints Ltd., Delhi	15
16.	M/s Haldia Petrochemicals Ltd., Kolkata	16
17.	M/s Grasim Industries Ltd., Nagda, MP	17
18.	M/s Jindal Poly Films Limited, New Delhi	18
19.	M/s Sitaram Jindal Foundation, Bangalore	19
20.	M/s Royale Edible Company, Kerala	20
21.	M/s S.M. Herbals Pvt. Ltd., New Delhi	21 to 22
22.	M/s Inwac Metals & Chemicals Pvt. Ltd., Mumbai	23
23.	M/s Punjab Agri Ventures Ltd., Punjab	24 to 26

24.	Shri Shyam Singh Yadav, Noida (UP)	27
25.	M/s Remi Edelstahl Tubulars Ltd., Mumbai	28
26.	Incomplete Cases	29

PH Case No.01: M/s Sunfert International (P) Ltd., New Delhi
F. No. 01/60/162/860/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: To allow MEIS benefit against Shipping Bill No.7459564 dated 04.05.2016 on the basis of FIRC instead of e-BRC.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 12.03.2019, Shri N.K. Nirmal, Director (Finance) appeared before the committee on behalf of the firm and made the following submissions:

They have submitted for release of incentive under MEIS on the basis of FIRC instead of e-BRC. The advance payment has been received against export under vide shipping bill no. 7459564 dated 04/05/2016. Their ICICI Bank has said that they will be unable to issue the BRC for the said transaction as port of export is Sudan in the bill of lading. After reminding so many times for issuance of BRC, their ICICI bank did not accede to their request on the ground that the export was made by Sunfert to Sudan and they were unable to issue a BRC due to restrictions imposed on Sudan.

Decision: The Committee heard the submission made by the representative of the firm and discussed the matter at length. The Committee found that the problem faced by the firm was beyond their control and has merit in itself. Hence, committee decided to accede to the request of the firm and allowed MEIS benefit against Shipping Bill No.7459564 dated 04.05.2016 on the basis of FIRC issued by bank.

(Action: Applicant/RA)

PH Case No.02: M/s Super Circle Auto Ltd., New Delhi
F. No. 01/60/162/525/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Waiver of Para 3.14 of HBP 2015-20 against against 28 Shipping Bills for availing rewards under MEIS.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 12.03.2019. Shri D.S. Negi, Advocate and Shri Lokesh Kumar, Authorized Representative appeared before the committee on behalf of the firm and made the following submissions:

They have submitted that while filing 28 Shipping Bills, due to technical difficulty they marked 'N' instead of 'Y' in the reward item box, but they reiterate that they nevertheless always wished to seek MEIS benefit as the exported items are eligible for MEIS. Due to this procedural lapse, their Shipping Bills are not being transmitted from ICEGATE to DGFT server. Hence, online application could not be filed against such shipping bills.

Decision: The Committee having discussed the case found no merit in it. Accordingly, decided to maintain the earlier decision of PRC Meeting no.21/AM19 held on 30.10.2018.

(Action: Applicant)

PH Case No.03: M/s Krishnapatnam Port Company Ltd., Muthukur, AP
F. No. 01/60/162/717/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Revalidation of SFIS Duty Credit Scrip No.041062315 dated 26.09.2016 for 12 months i.e. upto 30.06.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 12.03.2019. Shri C. Manickam, Head - Tax and Shri Alok Agarwal, Representative appeared before the committee on behalf of the firm and made the following submissions:

They have stated that after the roll out of GST from 01.07.2017, Central Excise duty was replaced by IGST. Before roll out of GST, duty credit scrips were permitted to be debited not only with basic customs duty (BCD) but also Central Excise Duty. However, after 01.07.2017, the duty credit scrips are permitted to be debited only with BCD payable on imported goods. Thereby the quantum of duty debit in the SFIS scrips has come down drastically. It is against the provisions of FTP as existed in the financial year 2013-14. Therefore, the request is for revalidation.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and found no merit in this specific case. However, it also felt that this may be an issue for all the SFIS issued in the past. Thus there is a need to have a general policy provision to obviate this difficulty for all SFIS holders. Accordingly, it decided to refer the matter to PC 3 division to examine and explore possibilities of a general policy change so as to address this difficulty being faced by SFIS holders.

(Action: Applicant/PC-3 Division)

PH Case No.04: M/s Shreeyam Power & Steel Industries Ltd., Indore
F. No. 01/60/162/794/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Extension in E.O. against following 80 EPCG Authorizations for a period of 3 years from the date of endorsement as the company was declared as sick under BIFR from 26.09.2012.

EPCG Authorization Nos. are: (1) 1130000893 dated 17.07.2007, (2) 1130000989 dated 16.10.2007, (3) 1130001026 dated 18.12.2007, (4) 1130001056 dated 02.01.2008, (5) 1130001063 dated 10.01.2008, (6) 1130001066 dated 11.01.2008, (7) 1130001087 dated 14.02.2008, (8) 1130001088 dated 14.02.2008, (9) 1130001130 dated 11.03.2008, (10) 1130001133 dated 11.03.2008, (11) 1130001208 dated 30.05.2008, (12)1130001411 dated 31.12.2008, (13) 1130001422 dated 22.01.2009, (14) 1130001204 dated 30.05.2008, (15) 1130001205 dated 30.05.2008, (16) 1130001206 dated 30.05.2008, (17) 1130001329 dated 22.09.2008, (18) 1130001460 dated 05.03.2009, (19) 1130001461 dated 06.03.2009, (20) 1130001649 dated 16.12.2009, (21) 1130000922 dated 08.08.2007, (22) 1130000937 dated 28.08.2007, (23) 1130001027 dated 18.12.2007, (24) 1130001109 dated 22.02.2008, (25) 1130001108 dated 22.02.2008, (26) 1130001159 dated 01.04.2008, (27) 1130001164 dated 04.04.2008, (28) 1130001160 dated 04.04.2008, (29) 1130001162 dated 04.04.2008, (30) 1130001161 dated 04.04.2008, (31) 1130001165 dated 04.04.2008, (32) 1130001171 dated 22.04.2008, (33) 1130001172 dated 23.04.2008, (34) 1130001175 dated 29.04.2008, (35) 1130001187 dated 12.05.2008, (36) 1130001186 dated 12.05.2008, (37) 1130001196 dated 26.05.2008, (38) 1130001209 dated 30.05.2008, (39) 1130001207 dated 30.05.2008, (40) 1130001210 dated 30.05.2008, (41) 1130001237 dated 03.07.2008, (42) 1130001243 dated 11.07.2008, (43) 1130001249 dated 16.07.2008, (44) 1130001248 dated 16.07.2008, (45) 1130001245 dated 16.07.2008, (46) 1130001247 dated 16.07.2008, (47) 1130001246 dated 16.07.2008, (48) 1130001239 dated 03.07.2008, (49) 1130001251 dated 18.07.2008, (50) 1130001250 dated 18.07.2008, (51) 1130001255 dated 21.07.2008, (52) 1130001257 dated 22.07.2008, (53) 1130001265 dated 30.07.2008, (54) 1130001273 dated 06.08.2008, (55) 1130001279 dated 08.08.2008, (56) 1130001286 dated 13.08.2008, (57) 1130001318 dated 09.09.2008-Surrendered, (58) 1130001330 dated 22.09.2008, (59) 1130001339 dated 29.09.2008, (60) 1130001366 dated 17.11.2008, (61) 1130001413 dated 31.12.2008, (62) 1130001469 dated 20.03.2009, (63) 1130001517 dated 20.05.2009, (64) 1130001527 dated 29.05.2009, (65) 1130001526 dated 29.05.2009, (66) 1130001534 dated 10.06.2009, (67) 1130001575 dated 14.08.2009, (68) 1130001576 dated 14.08.2009, (69) 1130001627 dated 10.11.2009, (70) 1130001641 dated 25.11.2009, (71) 1130001645 dated 07.12.2009, (72) 1130001646 dated 08.12.2009, (73) 1130001660 dated 01.01.2010, (74) 1130001674 dated 19.01.2010, (75) 1130001708 dated 18.02.2010, (76) 1130001709 dated 18.02.2010, (77) 1130001757 dated 07.04.2010, (78) 1130001845 dated 23.07.2010, (79) 1130001795 dated 28.05.2010 and (80) 1130001871 dated 18.08.2010.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 12.03.2019. Shri Devesh Khandelwal, Managing Director and Shri Ramesh Chavan, Representative appeared before the committee on behalf of the firm and made the following submissions:

They have stated that their company is a Manufacturer of Non Alloy Steel & Star Export House which was declared sick under BIFR from 2012. The international recession and the dumping of end products by China at predatory prices destroyed the steel companies. The clampdown on Mining in Goa and Karnataka by the government of India and the Hon. Supreme court respectively imposed by the Odisha government also resulted in erratic supply of RM and thus impacted the Manufacturing and exports severely. With the massive losses and non-availability of working funds for operating costs the company was forced to close down having incurred huge losses and was declared sick by BIFR. The DRS had recommended for grant of suitable extension in the EOP under EPCG without payment of composition fees. With serious personal efforts the company has been able to restart the operations. The company has tied up with JSW Steel limited for consistent supply of the Raw Material. The company has contacted their overseas clients. With all these efforts the company is now ready to commence exports immediately.

Decision: The Committee examined the case in detail and noted that the circumstances stated by the firm were beyond their control and after deliberations, decided to allow EOP extension for a period of 24 months from the date of endorsement of extension of above 80 EPCG Authorizations subject to the condition that the firm shall approach RA within 30 days from the date of uploading of the minutes of meeting. It was also decided to exempt the firm from maintaining the Annual average from 2012-2013 to 2016-2017 (the period in which, it was under BIFR) and to maintain the average EO for rest of the period as well as in the extended period of export obligation (24 Months).

(Action: Applicant/RA)

PH Case No.05: M/s Shiva Pharmachem Ltd., Vadodara
F. No. 01/60/162/858/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: One time permission to export and fulfill the outstanding export obligation under Advance Authorization No.3410041522 dated 16.09.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 12.03.2019. Shri Animon Nair, Manager - Commercial appeared before the committee on behalf of the firm and made the following submissions:

They had obtained the above Advance Authorization in anticipation of an export order. However, due to changes in the manufacturing process, the same could not be executed as per acceptable period & terms. They have made necessary changes in manufacturing process & developed the product and then sent to customer for their sample approval. It took considerable time to get the samples approved, mean time the original EOP and extended EOP period has expired. The confirmed export orders for the same export item has been received by them after the sample approval from their reputed customer, i.e. M/s. Syngenta Crop Protection AG, Switzerland. The delivery period of these orders are expected to be February & March 2019.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request and allowed EOP extension for a period of 3 months from the date of endorsement subject to payment of 1% composition fee per month on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: RA/Applicant)

PH Case No.06: M/s Mittal Polypacks Pvt. Ltd., Kolkata
F. No. 01/60/162/879/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: To consider their supplies made to EOU under 4 Advance Authorizations Nos.(i)0210180994 dated 16.08.2012, (ii) 0210181865 dated 07.09.2012, (iii) 0210188346 dated 03.04.2013 and (iv) 0210188917 dated 23.04.2013 issued under Notification No.96/2009 for discharge the EO and to call back DEL order dated 19.09.2018 imposed on them on the ground of deemed export supply under FTDR Act1992.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 12.03.2019. Shri Rohit Patwari, Director appeared before the committee on behalf of the firm and made the following submissions:

They have submitted that the discharge process of the subject Advance Authorizations have been held up with RA, Kolkata and SCN have been issued to them for owing to the contention that these authorizations were issued under notification No.96/2009-Cus meant for physical export only whereas they have fulfilled the obligation by way of deemed export supply to Export Oriented Unit (EOU) as per Para-7 of FTP 2009-14 and Para-14 of FTP 2015-20. They have submitted all export documents to RA, Kolkata for discharge of EO. On the contrary RA, Kolkata issued the said SCN and placed the firm under DEL for Advance Authorization No.0210181865 dated 07.09.2012. However, they have stated that in complete synchronicity with Notification No.96/2009 para 3 of Notification No.112/2009-Cus dated 29.09.2009, also allows full exemption of Basic Custom Duty, Whole of additional, Safeguard duty and Antidumping duty as per Customs Tariff Act 1975 when supply made to 100% EOU under deemed export scheme. Hence, in their case obligations are fulfilled by supply to EOU, both the above Custom's notifications have equal effect on the revenue implications of the advance authorizations. They also mentioned that at the time of application, it was clearly indicated that supplies would be made to 100% EOU. Moreover, in the past in many such cases, EODCs have been issued by RA kolkatta.

Decision: The Committee examined the case in detail and in view of justifications furnished by the firm and also the fact that customs notification number, most of the times comes by default in the authorization, decided to accede to the request of the firm to accept the supplies made by them to the EOU Unit towards fulfillment of EO against above four Advance Authorizations which were issued under Notification No.96/2009-Cus. At the same time, it also decided that DEL order against the firm be lifted as EO has been apparently fulfilled by them.

(Action: RA/Applicant)

PH Case No.07: M/s Jans Copper Pvt. Ltd., Mumbai
F. No. 01/60/162/713/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: To allow exports with specific item description instead of Generic description manufactured out of one common imported under Advance Authorization No. 0310738123 dated 19.06.2013.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 12.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No.08: M/s Apar Industries Ltd., Vadodara
F. No. 01/60/162/862/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: To condone the late cut for claiming MEIS benefit against five Shipping Bills No.(i)1458163 dated 27.06.2015, (ii)1466190 dated 29.06.2015, (iii)3027896 dated 16.09.2015, (iv)4049537 dated 09.11.2015 and (v)4407604 dated 01.12.2015.

They have been issued MEIS Authorization No.3419006896 dated 23.03.2017 and the same could not be utilized due to transmission issue because of system crashed during that time at DGFT. As advised by DGFT helpdesk they cancelled the MEIS at RA, Vadodara and then approached DGFT for release of shipping bills so that they can claim it again. There were total 10 shipping bills arising out of cancellation of MEIS which were pertaining to two different Ports INNSA1 & INHZA1. The shipping bills of INNSA1 PORT were claimed successfully. For claiming S/Bills of INHZA1 Port (5 nos.), these 5 S/bills were not available as it was showing as utilized. Now all the 5 shipping bills are available but if they claim all the shipping 100% late cut is going to get imposed on them on 2 S/Bills and 10% late cut will be imposed on them on balance 3 S/Bills. Their request is to condone the late cuts.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in the system, 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 without any late cut against above 5 shipping bills.

(Action: RA/Applicant)

Case No.09: M/s Techno Doors Pvt. Ltd., Kanchipuram, Tamil Nadu
F. No. 01/60/162/861/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: To allow MEIS benefit against 11 time barred Shipping Bill Nos.(i) 3903085 dated 29.04.2015, (ii) 8845737 dated 05.04.2015, (iii) 1564119 dated 03.07.2015, (iv) 1870123 darted 17.07.2015, (v) 2072411 dated 28.07.2015, (vi) 2225468 dated 04.08.2015, (vii) 2766052 dated 01.09.2015, (viii) 2890922 dated 08.09.2015, (ix) 9113375 dated 20.04.2015, (x) 3432265 dated 07.10.2015 and (xi) 9304245 dated 25.05.2015.

They have requested to include lapsed shipping bills for MEIS Scrip. They are a Spain based company Manufacturing Automatic Doors for Metro Rail Project in India. They were not aware that their export product is eligible for MEIS Script. After realizing they applied their first request for the script on 26.10.2018.

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

(Action: Applicant)

Case No.10: M/s Ankit Aerospace Pvt. Ltd., Bangalore
F. No. 01/60/162/609/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: To allow MEIS benefit against 3 shipping bill No.9212069 dated 11.10.2017 and 99969013 dated 17.11.2017 and 1580033 dated 15.12.2017 which was manually amended by the Custom.

They have stated that they exported six consignments under two shipping bills as per buyer's requirement. They have used two invoices in one shipping bill. At the time of filing the shipping bill they have selected the "YES" reward for both invoice but after final print out it is showing, "No" in shipping bills against 2nd invoice only. They came to know at the time of MEIS filing and immediately they approached the Customs Authority. Customs have already issued the amendment letter to them with mentioning the 'Yes' content, but they are unable to file the MEIS application against 2nd invoice FOB value.

Decision: The Committee examined the case in detail and in view of justification provided by the firm and letter dated 19.02.2019 received from DG Systems and Data Management, it noted that the amendment has been made manually by the Customs which is not available on the EDI Portal. Hence, it decided to reject the request of the firm since no electronic transmission is possible in such manually amended cases.

(Action: Applicant)

Case No.11: M/s Redsun Tea Limited, New Delhi
F. No. 01/60/162/849/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: To allow MEIS benefit against 3 time barred Shipping Bill Nos.(i) 4833931 dated 21.12.2015, (ii) 9861602 dated 29.05.2015 and (iii) 9860923 dated 29.05.2015.

They have applied to CLA, Delhi for revalidation of their time barred shipping bills for claiming MEIS benefit. On the advice of CLA, Delhi they approached MEPZ Tambaram, Chennai but their application got rejected. Then they again filed application in CLA, Delhi but out of four shipping bills against their MEIS claims, got MEIS claim for one shipping bill only and the remaining three shipping bills as mentioned above got time barred during the follow up process and are still pending.

Decision: The Committee went through the submissions made by the firm and discussed the matter at length. The Committee decided to call for a report from CLA office as to why firm's case was not finalized, when the firm approached that office, first time. Report must be furnished within 15 days and, if required, case can be again brought before the PRC.

(Action: RA/Applicant)

Case No.12: M/s Goa Shipyard Limited, Goa
F. No. 01/60/162/876/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Permission to file manual application for claiming MEIS benefit against 3 EDI Shipping bills Nos.4873587 dated 23.12.2015, 6049547 dated 24.02.2016 and 6049554 dated 24.02.2016 by oversight they ticked 'N' instead of 'Y' in Reward Column.

They have stated that they built and exported 11 Nos. fast interceptor Boats for Mauritius Govt. under the above 3 EDI shipping Bills. However, by oversight, they ticked "N" instead of "Y" in the "Reward" column on these S/Bs. As such these S/Bs are not available in DGFT S/Bill repository now. Hence, they filed manual MEIS application, but the RA did not consider it and asked them to file it online, which is not possible as the system does not accept uploading of these S/Bs manually. Therefore, they are requesting to waive condition under para 3.14 (a) of ticking "Y" in "Reward" column for these S/Bs and to consider their manual MEIS application as per limitation applicable on the date of its initial filing with the RA.

Decision: The Committee went through the statements 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)

Case No.13: M/s Reliance Life Sciences Pvt. Ltd., Mumbai
F. No. 01/60/162/874/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Relaxation in Para 3.01(g) of HBP Vol.I 2015-20 (To allow manual feeding in order to claim MEIS reward benefit against Shipping Bill No.3124161 dated 29.12.2016 pertaining to December 2016 whose Let Export order date is falling in January, 2017).

They have submitted that they are unable to claim MEIS benefit for a shipping bill which is dated before 31.12.2016 and LEO date is on or after 01.01.2017 in MEIS module due to changes in ITC HS Codes w.e.f. 01.01.2017. In this case Shipping bill is dated 29.12.2016 and LEO date is 02.01.2017 filed with ITC HS Code 3002 1091 before 01.01.2017 and ITC HS Code changed to 3002 1290 w.e.f. 01.01.2017. Due to this their shipping bill became ineligible.

Decision: The Committee went through the justification furnished by the firm and discussed the matter at length. The Committee found that this is a case of genuine hardship. Hence, it decided to grant them MEIS benefit against shipping bill no. 3124161dated 29.12.2016, whose Let export order date is falling in January, 2017.

(Action: Applicant/ RA)

Case No.14: M/s Balkrishna Industries Limited, Mumbai
F. No. 01/60/162/820/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Relaxation in Para 3.01(g) of HBP Vol.I 2015-20 (For manual amendment in the FOB value in Shipping Bill No.4538982 dated 28.04.2018, so that actual MEIS reward can be claimed).

They have stated that while filing of above shipping bill at Customs, their agent Divya Shipping and Clearing Service Pvt. Ltd., has wrongly filed the shipping bill with INR 338,351.05 instead of INR 3,383,510.00, which came to their notice upon applying for MEIS claim that is post shipment. They took up the matter with Mundra Customs, wherein Mundra issued a manual amendment letter dated 16.05.2018. They again approached Mundra Customs for online amendment, so that they can apply for claim. Mundra Custom verbally informed that there is no provision for amendment online, therefore issued shipment certificate for export based on the relied documents of export.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it noted that the amendment has been made manually by the Customs which is not available on the EDI Portal. Hence, it decided to reject the request of the firm since no electronic transmission is possible in such manually amended cases.

(Action: Applicant)

Case No.15: M/s Shivalik Prints Ltd., Delhi
F. No. 01/60/162/872/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Condonation of delay in filing FPS benefit under Chapter 3 against Shipping Bill No.6914780 dated 29.12.2014 and grant FPS benefits without any late cut.

They have stated that there is one shipping bill pending for claim of FPS benefit under chapter 3 due to delay in uploading e-BRC by their banker on the DGFT Portal. Their banker Indian Overseas Bank has shown their concern that the BRC could not be uploaded due to certain technical errors/reasons at their end. A written communication to that effect has been furnished by the bank. After lots of efforts the BRC were uploaded on 13.02.2018 and submitted their application for FPS claim on 15.02.2018 to CLA, New Delhi which was not accepted by RA and issued deficiency letter on 24.05.2018 with the reasons the case is time barred.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm for grant of FPS benefit against above shipping bill without any late cut.

(Action: Applicant/RA)

Case No.16: M/s Haldia Petrochemicals Ltd., Kolkata
F. No. 01/60/162/584/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Manual filing of MEIS application in view of the EDI error for Shipping Bill No.7277974 dated 11.07.2017.

They have stated that they had executed an export consignment of benzene (HS code 29022000) to Indonesia under SB No.7277974 dated 11.07.2017 and had declared their intent to claim the MEIS benefit on the same The CHA checklist and the exporter copy of shipping bill correctly shows the intent as 'Yes' as well as the declaration. Quite surprisingly, the EP copy of the shipping bill shows the intent as 'NO'. They understand that this is an error in the computer processing and hence the shipping bill has not been transmitted to DGFT server and application for MEIS cannot be filed.

Decision: The Committee went through the statement made by the firm and discussed the matter at length and decided to reject it, as no amendment as well as electronic transmission is possible in such cases.

(Action: Applicant)

Case No.17: M/s Grasim Industries Ltd., Nagda, MP
F. No. 01/60/162/853/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Revalidation of DEPB No.1110026391 dated 19.12.2011.

They have submitted that above DEPB was valid till 31.12.2013 but it got expired in the custody of ICD Petrapole in the process of re-credit of TRA issued by ICD Petrapole in favour of ICD Pithampur on the basis of their NOC. DEPB was finally received by them in March 2018. Due to delay in issuance of fresh TRA, the DEPB was taken back and request for re-credit of unutilized duty credit submitted on 05.03.2013 along with original DEPB and other documents. The DEPB was finally handed over to them in March 2018 and a letter sent to RA, Bhopal regarding non utilization of DEPB.

Decision: The Committee went through the contention of the firm and discussed the matter at length. The Committee decided to allow revalidation of DEPB No.1110026391 dated 19.12.2011 for a period of six months from the date of endorsement subject to the condition that the firm shall submit a letter from ICD

Petrapole to the RA confirming that the DEPB in question was in their custody during the above period.

(Action: Applicant/RA)

Case No.18: M/s Jindal Poly Films Limited, New Delhi
F. No. 01/60/162/681/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Revalidation of SFIS Script No.0510401060 dated 03.01.2017.

They have stated that they could not utilize the entire credit available on the scrip and said SFIS scrip could be used for the following:

(i) Payment of Custom duty on capital goods, (ii) For payment of composition fee under FTP and (iii) For payment of application fee under FTP.

They could utilize an amount of Rs.3.08 crores out of Rs.4.16 crores. The short utilization has resulted on account of following reasons.
(i) The most of capital goods and spare parts were imported under EPCG scheme as their company has good export performance and can fulfill the EO by utilization of EPCG authorizations. Therefore SFIS scrip could not be utilized for import of capital goods/spares. (ii) They have utilized an amount of Rs.1392800.00 towards application fee payable under the policy and (iii) they have also paid an amount of Rs.17287565.00 towards composition fee in respect of advance authorization and EPCG authorization.

Decision: The Committee noted the submission made by the firm and discussed the matter at length and found no merit in this specific case. However, it also felt that this may be an issue for all the SFIS issued in the past. Thus there is a need to have a general policy provision to obviate this difficulty for all SFIS holders. Accordingly, it decided to refer the matter to PC 3 division to examine and explore possibilities of a general policy change so as to address this difficulty being faced by SFIS holders.

(Action: Applicant/PC-3 Division)

Case No.19: M/s Sitaram Jindal Foundation, Bangalore
F. No. 01/60/162/855/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Revalidation of SFIS No. 0710110726 dated 01.12.2016.

They have stated that they being a naturopathy hospital are not doing much import in this license because SFIS is not transferable unlike SEIS so because of these two reasons they could not utilize this license fully and there is an utilized balance of about Rs.8.60 lac. They are regularly importing equipments/consumable for their Hospital under SFIS scrips.

Decision: The Committee noted the submission made by the firm and discussed the matter at length and found no merit in this specific case. However, it also felt that this may be an issue for all the SFIS issued in the past. Thus there is a need to have a general policy provision to obviate this difficulty for all SFIS holders. Accordingly, it decided to refer the matter to PC 3 division to examine and explore possibilities of a general policy change so as to address this difficulty being faced by SFIS holders.

(Action: PC-3 Division)

Case No.20: M/s Royale Edible Company, Kerala
F. No. 01/60/162/871/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Extension in E.O. period against Advance Authorization No.1010059856 dated 15.12.2017.

They have stated that due to recent flood in Kerala the factory/stocks were devastated and hence they could not complete the fulfillment of export in the prescribed time limit of 90 days from the date of imports.

Decision: The Committee went through the contention of the firm and discussed the matter at length and noted that due to the flood in Kerala the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm and allowed EOP extension for a period of 3 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No.21: M/s S.M. Herbals Pvt. Ltd., New Delhi
F. No. 01/60/162/822/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Relaxation under para 4.7.6 of HP 2009-14 and ALC Circular No.3 against Advance Authorization No.0510302808 dated 19.09.2011 and allow/accept (a) The Customs authenticated shipping bill towards fulfillment of export obligation and (b) Norms as applied for shall be treated as final without any adjustment in terms of para 4.7.6 of FTP to regularize the case.

They have stated that the entire import and export was completed on 29.11.2011 and 22.01.2013 respectively. They have filed application for redemption on 09.07.2013, but CLA, Delhi has shown inability to redeem the case without ratification by Advance Licensing Committee (ALC). They approached to NC on 14.06.2014 to finalize the norms as applied in terms of Para 4.7.6 of FTP. NC in its meeting no.10/15 dated 04.09.2014 approved with certain modifications. However, since there was a mismatch of purity of import they again approached to NC on 28.10.2015 to allow purity of the import as applied, but NC revised the wastage on 10.02.2016 from 8.47% to 4%. They have completed the Import and Export obligation 5 years prior to the ratification of Norms and because of changes made by the NC, they are not in a position to close their case.

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Decision: The Committee went through the contention of the firm and discussed the matter at length and decided to refer the issue to NC-4 Division for consideration.

(Action: NC-4 Division)

Case No.22: M/s S.M. Herbals Pvt. Ltd., New Delhi
F. No. 01/60/162/821/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Relaxation under para 4.7.6 of HP 2009-14 and ALC Circular No.3 against Advance Authorization No.0510347573 dated 27.12.2013 and allow/accept (a) The Customs authenticated shipping bill towards fulfillment of export obligation and (b) Norms as applied for shall be treated as final without any adjustment in terms of para 4.7.6 of FTP to regularize the case.

They have stated that the entire import and export was completed on 24.04.2014 and 26.06.2014 respectively, whereas norms were not ratified by NC till the completion of import and export. After due follow up, NC considered in its meeting no.7/82/ALC4/2014 dated 11.09.2014 and approved with certain modifications with 3% wastage. When they have submitted their application for redemption, CLA, Delhi shown their inability and advised to pay custom duty + interest on excess inputs as per norms fixed by NC. However, as they have fully utilized the entire imported inputs with wastage applied in the license, there is no excess import for payment of custom duty + interest. Due to changes made by the NC, they are not in a position to close their case.

Decision: The Committee went through the contention of the firm and discussed the matter at length and decided to refer the issue to NC-4 Division for consideration.

(Action: NC-4 Division)

Case No.23: M/s Inwac Metals & Chemicals Pvt. Ltd., Mumbai
F. No. 01/60/162/850/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Exemption from non compliance of stipulated procedure for not mentioning the consumption detail in documents as per Policy para 4.12 (ii) of Advance Authorization No.3410041524 dated 21.09.2015.

They have stated that the above license has been issued under SION 62/1071. They have imported entire quantity of import item (i.e. Roasted Molybdenum Ore Concentrates) and full EO has been fulfilled by exporting the export product, Ammonium Molybdate 100% as per EO in the license. They have submitted their application for EODC to RA. Being supplies to EOU/SEZ, they have prepared ARE-3/ARE-1 and Bill of Export. They have taken Central Excise Certificate as per the Circular No.10/18-19 dated 13.07.2018 as their export item as well as the import item is having one product only. As per SION no.62/1071, resultant product is to be manufactured only by using imported material that is Molybdenum Oxide Ore Concentrates (Roasted) and as per SION wastage is also permitted as 1.07 kgs.

Accordingly, resultant product cannot be manufactured without this ratio and being single item of input their non-declaration of consumption of relevant supply document may be overlooked, as they have submitted CE certificate to support their input consumption and grant special relaxation.

Decision: The Committee went through the justifications furnished by the firm and keeping in view this as a special case, it decided to accede to the request and exempted from non-compliance of stipulated procedure for not mentioning the consumption details in export documents towards fulfillment of EO against Advance Authorization No.3410041524 dated 21.09.2015. The firm shall submit Chartered Engineer Certificate mentioning the consumption details. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: RA/Applicant)

Case No.24: M/s Punjab Agri Ventures Ltd., Punjab
F. No. 01/60/162/827/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Accepting their foreign exchange earnings received for R&D services towards discharge of remaining export obligation under para 5.4 (iv) of FTP 2004-2009, where they could not able to get prior endorsement in EPCG Authorization No.3030001556 dated 28.02.2006.

They have stated that they have fulfilled EO in Rupee Terms but there was shortfall in Dollar terms. They fulfilled EO by doing physical export of Food Products and the remaining portion by rendering manufacturing services under R&D, for the same food products, using the same equipments. NFE earned on account of development services of food product is thus incidental earning the physical export and non consideration of same will adversely affect the Agro based processed food industry which is facing stiff competition from neighboring countries.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to EPCG-Division for consideration.

(Action: EPCG- Division)

Case No.25: M/s Punjab Agri Ventures Ltd., Punjab
F. No. 01/60/162/826/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Accepting their foreign exchange earnings received for R&D services towards discharge of remaining export obligation under para 5.4 (iv) of FTP 2004-2009, where they could not able to get prior endorsement in EPCG Authorization No.3030001335 dated 22.11.2005.

They have stated that they have fulfilled EO in Rupee Terms but there was shortfall in Dollar terms. They fulfilled EO by doing physical export of Food Products and the remaining portion by rendering manufacturing services under R&D, for the same food products, using the same equipments. NFE earned on account of development services of food product is thus incidental earning the physical export and non consideration of same will adversely affect the Agro based processed food industry which is facing stiff competition from neighboring countries.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to EPCG- Division for consideration.

(Action: EPCG- Division)

Case No.26: M/s Punjab Agri Ventures Ltd., Punjab
F. No. 01/60/162/828/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Accepting their foreign exchange earnings received for R&D services towards discharge of remaining export obligation under para 5.4 (iv) of FTP 2004-2009, where they could not able to get prior endorsement in EPCG Authorization No.3030003137 dated 31.08.2007.

They have stated that they have fulfilled EO in Rupee Terms but there was shortfall in Dollar terms. They fulfilled EO by doing physical export of Food Products and the remaining portion by rendering manufacturing services under R&D, for the same food products, using the same equipments. NFE earned on account of development services of food product is thus incidental earning the physical export and non consideration of same will adversely affect the Agro based processed food industry which is facing stiff competition from neighboring countries.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to EPCG- Division for consideration.

(Action: EPCG- Division)

Case No.27: Shri Shyam Singh Yadav, Noida (UP)
F. No. 01/60/162/877/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: Issuance of Duplicate Import License No.0550002276 dated 01.06.2011 for restricted item after expiry in terms of para 2.27 of HBP 2015-20.

The applicant stated that his imported material had already arrived (consignment on hold) vide Bill of Entry No.8071705 dated 22.1.2015 (Not clear from new Custom House, IGI Airport, INDEL-4-Delhi Air Cargo Port). Their earlier licence had expired on 31.1.2015. He had applied for issue of Duplicate License at CLA, Delhi on 09.08.2016, but his request has been rejected on the ground that import license has already expired on 31.01.2015.

Decision: The Committee went through the contention of the applicant and discussed the matter at length. The Committee decided to accede to the request of the applicant for issue of a duplicate licence in lieu of original Import License No.0550002276 dated 01.06.2011, making it valid only for the consignment already arrived before 31.01.2015.

(Action: RA/Applicant)

Case No.28: M/s Remi Edelstahl Tubulars Ltd., Mumbai
F. No. 01/60/162/322/AM19/PRC
PRC Meeting No. 33/AM19 dated 12.03.2019

Subject: To consider the date of supply as 2005 which was wrongly mentioned as 2004 in supply documents towards redemption of Advance Authorization No.0310316861 dated 15.02.2005.

They have stated that they have completed 100% EO. The year of supply was wrongly mentioned as 2004 in the supply documents whereas it should be 2005 which was corrected and obtained the letter from receiving unit i.e. M/s IOCL stating the correct year of supply as 2005 & also from their excise range office, i.e. office of the Superintendent Excise Range IOC-L, Panipat letter dated 03.03.2010 confirming the year of supply as 2005.

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 original export documents.

(Action: Applicant/PRC)

Case No.29: Incomplete Cases

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

S. No.	Name of the firm	Subject	Remarks
1.	M/s Infinijewel Synergies Pvt. Ltd., Mumbai	Relaxation towards delay in export of Gold.	ANF 2D and Proof of fee not submitted.