Date of Uploading 17/04/2020

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 03.03.2020 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.33/AM20 held on 03.03.2020

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 Hardeep Singh — Addl. DGFT
6. Shri Anil Aggarwal — Addl. DGFT
7. 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 Alcon Biosciences Private Limited, Mumbai	1
2.	M/s Honda Motorcycle & Scooter India Pvt. Ltd., Gurgaon	2
3.	M/s Penta Gold Ltd., Ahmedabad	3
4.	M/s Linde Engineering India Pvt. Ltd., Vasna, Vadodara	4
5.	M/s Dynamatic Technologies Ltd., Bangalore	5
6.	M/s Smart e Solutions Private Ltd., Mumbai	6
7.	M/s Bhandari Foils and Tubes, Dewas (M.P.)	7
8.	M/s Laxmi Organic Industries Limited, Mumbai	8
9.	M/s Sterlite Power Transmission Ltd., Maharashtra	9
10.	M/s S.R. Marine Foods Pvt. Ltd., Chennai	10
11.	M/s Bleach Chem Exim (India) Pvt. Ltd., Ahmedabad	11
12.	M/s Natural Capsules Limited, Bangalore	12
13.	M/s Varroc Lighting Systems (India) Pvt. Ltd., Pune	13
14.	M/s Bawa Fishmeal & Oil Co., Mangalore	14
15.	M/s Pinnacle Clothing Co., Noida	15&16
16.	M/s Nutrivita Foods Pvt. Ltd., Mumbai	17
17.	M/s Atul Ltd., Ahmedabad	18&19
18.	M/s Shivaraja Impex Company, Virudhunagar	20
19.	Incomplete Cases	21

PH Case No. 01 M/s Alcon Biosciences Private Limited, Mumbai
F. No. 01/60/162/152/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Extension in E.O. period against Advance Authorisation No.0310715606 dated 23.11.2012 for regularisation purpose.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020. Shri Vinod Handa, Commercial Director and Shri Ananta Wadekar, Marketing Head appeared on behalf of the firm and made the following submissions:

The applicant stated that they could not fulfil EO within time because their buyer had changed the delivery schedule and asked for delayed delivery of the material. They had to oblige the Buyer's requirements and therefore some of their shipments have fallen beyond the stipulated EOP. They could not complete 50% EO within EOP of 24 months. They had completed EO by 30.03.2015 (within 28 months). They have requested to regularize the export made beyond EOP within 28 months.

Decision: The Committee heard the submission made by the firm and discussed the matter at length. The Committee decided to allow EOP extension up to 30.03.2015, as requested, of Advance Authorization No.0310715606 dated 23.11.2012 for regularization purpose only subject to payment of composition fee @ 1% per month on unfulfilled FOB value from the date of expiry of first extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 02 M/s Honda Motorcycle & Scooter India Pvt. Ltd., Gurgaon
F. No. 01/60/162/772/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: To Relax Policy Condition in No.10 of Chapter 87 to the ITC(HS) in Schedule 1 - to import Honda NSF 250 Bikes from Honda Racing Corporation, Japan for the thirty racing events to be held from January, 2020 to March 2025 and sixty training events.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 03 M/s Penta Gold Ltd., Ahmedabad
F. No. 01/60/162/564/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Extension in EOP against Advance Authorisation No.0310827863 dated 22.03.2019 for a period of 90 days from the date of endorsement.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 04 M/s Linde Engineering India Pvt. Ltd., Vasna, Vadodara
F. No. 01/60/162/774/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: To allow supplementary SEIS claim for Rs.10,46,796.31 for the FY 2016-17.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020. Shri Bhavik Rajani, Manager (Operations) appeared on behalf of the firm and made the following submissions:

The applicant stated that the online module is not permitting them to file application to claim the withheld amount. They have tried their best to file in online module, however they could not succeed in it and they are getting the message that for current F.Y. application has already been made. Further stated that they had applied and got the script for 2016-17 (partially) as approved by Department by withholding certain amount for clarification. They had applied for Rs.7,46,41,047.98 however due to certain additional clarification, Department held an amount of Rs.10,46,796.31 (out of total claim). Hence, requested to permit them to file manual application for release of the withhold amount (balance claim) i.e. Rs.10,46,796.31 and issue the scrip with full rate without any late cut.

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

(Action: Applicant)

PH Case No. 05 M/s Dynamatic Technologies Ltd., Bangalore
F. No. 01/60/162/398/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: One time waiver in clubbing of 5 Advance Authorisations No.(i) 0710099970 dated 26.11.2013, (ii) 0710108868 dated 12.10.2015, (iii) 0710108867 dated 12.10.2015, (iv) 0710111555 dated 08.5.2017 and (v) 0710111634 dated 22.05.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020. Shri P S Ramesh, Executive Director – Group Technical Services & Human Resource and Shri Pavan Salikar, General Manager – Supply Chain appeared on behalf of the firm and made the following submissions:

The applicant stated that they took 1st license in Nov, 2013. However, due to various challenges encountered during Customs clearance, subsequently, they obtained separate licenses individually for Aft Pylon and Ramp. The last license No.0710111634 dated 22.05.2017 is obtained 42 months from the earliest license No.0710099970 dated 26.11.2013. Similarly, the import period expire is 60 months from the earliest license, which is beyond the provisions as per the PN 70. The reason for requesting on one time waiver is because when they started the project way back in 2013, however, they faced lot of changes it terms of process requirement, quality, understanding of Boeing's stringent, etc. It was a major jump as far as DTL's capabilities and prowess was concerned. With all those challenges, they also had to keep in mind the stringent requirement of advance authorization as per the FTP 2009-14. Thus, they had to open the fresh licenses to import the material even after the import extension to export the quantities as per the license. Hence, requested to provide one time waiver considering the high volume of exports in this hi-tech/complex industry. They also explained that export product covered under these licenses are defence items for Boeing CH 47 Chinook helicopter for US army and international defence forces. CH47 helicopters are also being supplied by Boeing to Indian defence. Their contract for manufacture and supply of 100 numbers of assemblies to Boeing was from Jan 2013 to April 2019. They also mentioned that they will be submitting more details in this regard.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed that here is merit in the case. It also observed that all supplies against these authorizations were made against the order which had validity from Jan 2013 to April 2019 and para 4.42 of HBP prescribes that EO for items falling in the category of defence, military stores, aerospace and nuclear energy shall be coterminous` with the contracted duration of the export order. Accordingly, the Committee decided to relax the condition of 18 months as laid down in Para 4.38(vi) as amended vide Public Notice No.70/2015-20 dated 30.01.2019 for clubbing of 5 Advance Authorization No.(i) 0710099970 dated 26.11.2013, (ii) 0710108868 dated 12.10.2015, (iii) 0710108867 dated 12.10.2015, (iv) 0710111555 dated 08.5.2017 and (v) 0710111634 dated 22.05.2017. The other terms and conditions for clubbing 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)

PH Case No. 06 M/s Smarte Solutions Private Ltd., Mumbai
F. No. 01/60/162/313/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

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

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020. Shri Pankit Shah, (CA) Partner appeared on behalf of the firm and made the following submissions:

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

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.21/AM20 dated 14.11.2019 (Case No.04).

(Action: Applicant)

PH Case No. 07 M/s Bhandari Foils and Tubes, Dewas (M.P.)
F. No. 01/60/162/790/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: To allow FPS/MEIS benefit against 85 time barred shipping bills.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020. Shri Vinod Jain, Director (Finance) and Shri Hemant Jain, Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that they are availing working capital facilities from three consortium member banks namely; (i) State Bank of Indore now merged with SBI, (ii) Dena Bank now merged with BoB and (iii) PNB. Due to merger of banks i.e. State Bank of Indore and Dena Bank, (the branch shifted their account to other branch and there is mismatch in branch which name appeared in shipping bills and payment received in different branch), which is beyond their control. There is delay in getting e-BRCs (even some e-BRCs received after three years and after continuous follow up with their bank). Moreover, there is delay in EODC of advance authorization even though they have completed their export obligation in time and RA has put their IEC in DEL. Due to DEL period (FY 2015 to 12.12.2019), they could not file FPS/MEIS application and validity of 85 shipping bills i.e. 36 months form LEO date had expired and they could not file FPS/MEIS benefit for which they are eligible as per MEIS scheme and considered the export benefit in their costing calculation while taking export orders. Shipping bills are showing on DGFT site, but when they attach it to the E-com, benefit amount is showing '00') as 36 months time period already lapsed. They further submitted that because of imposing anti dumping duty in USA and lot of competition in international market, they had taken the export orders by considering

FPS/MEIS benefits in their costing calculation and offering rates accordingly in the international quality with commitment of shipment schedule.

Decision: The Committee heard the submission made by the firm and discussed the matter at length. The Committee decided to ask the firm to submit a statement of the shipping bills where payments have been realized on time but the e BRC have been uploaded by the bank after the expiry of three years from the date of let export and also submit a statement of advance authorizations which are pending for redemption and to clarify the reason of placing the firm in DEL. Meanwhile it also decided to seek a detailed report from RA, Mumbai in the matter.

(Action: Applicant/RA Mumbai)

PH Case No. 08 M/s Laxmi Organic Industries Limited, Mumbai
F. No. 01/60/162/512/AM18/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Revalidation of MEIS No.6419000034 dated 26.08.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020. Shri Ashish Gupta, Authorised Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that they could not use the MEIS license due to non availability of corresponding EDI systems module for automatic revalidation. There is absolutely no lapse whatever from their side. The validity of said scrip had been exhausted on completion of 18 months from the date of issue of this scrip i.e.26.08.2016. However, on perusal of PN No.33/2015-20 dated 23.10.2017 followed by TN No.08/2018-19 dated 15.05.2018, the scrip is valid up to 24 months from the date of issuance of this scrip. However, EDI system is not able to accept the amendment of validity of MEIS license. Hence, requested to allow filling of manual Bill of Entry as the EDI system is not able accept the revision of license from 18 to 24 months.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed that there is merit in their case and accordingly decided to accede to the request and allowed revalidation of MEIS No.6419000034 dated 26.08.2016 for a further period of 1 month from the date of endorsement. The firm shall approach SEZ, Indore within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/SEZ, Indore)

PH Case No. 09 M/s Sterlite Power Transmission Ltd., Maharashtra
F. No. 01/60/162/516/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Revalidation of 2 Advance Authorisation No.0310818561 dated 17.01.2018 and 0310818549 dated 16.01.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020. Shri S.C. Jain, (Advocate) Managing Partner, and S/Shri Abhishek Jain, Rajat Dosi, Chander Shekhar, Ashutosh Jain and Vikas, Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they were not in a position to import the inputs during the validity period of the subject authorizations due to following reasons: The premise of their factory was severely affected by the floods for about four months May, 2019 to August, 2019. The floods were caused due to incessant rains which let to water receding into the factory premises of the company. Consequently, the company was forced to cut down its import as the goods could not be stored in the factory premises till the time water receded back and the storage area was cleaned up so as to make it suitable for keeping goods. They regularly supply manufactured equipments to the Government projects. Such supply is regarded as deemed exports under Chapter 7 of the FTP. Thus, a major part of imported inputs is utilised towards manufacturing for supply to Government project. However, in the early quarter of 2019, such supply was affected owing to the general elections in the country. The announcement of general election on 10.03.2019 the Model code of conduct came into force till the time election process was over i.e. 23.05.2019. They had also been severely affected owing to the current slump in the economy. Due to stark decrease in GDP, they had been hit hard financially. As a result, they had to cut down the cost incurred on imports of raw material covered in the said authorization thus; continuous slowdown has also affected the operations of the company at large. The import of material by them was severely affected due to significant fluctuation in the prices which was against their interest. These prices pertain to different period i.e. before obtaining the license, during the validity period of license and prices available during extension period. This fluctuation in prices has affected the quantum of input imported by them.

Decision: The Committee went through the statements made by the firm and decided to defer the case and ask the firm to get an evidence of flooding and shutting of their premises on account of floods.

(Action: Applicant)

PH Case No. 10 M/s S.R. Marine Foods Pvt. Ltd., Chennai
F. No. 01/60/162/648/AM19/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: To regularise the MEIS for chilled prawns under HS Code 03061790 and 03063600 respectively.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.03.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case and inform firm at all available email addresses.

(Action: Applicant)

Case No. 11 M/s Bleach Chem Exim (India) Pvt. Ltd., Ahmedabad

F. No. 01/60/162/645/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Revalidation of 6 Duty Free Import Authorisation No.(i) 0810143321 dated 27.08.2018, (ii) 0810143270 dated 20.08.2018, (iii) 0810143592 dated 28.09.2019, (iv) 0810143410 dated 06.09.2018, (v) 0810143541 dated 25.09.2019 and (vi) 0810143308 dated 24.08.2018.

The applicant stated that the Govt. of India made compulsory BIS (Bureau of India Standard) Certification for Import of Caustic Soda Lye. Notification in this regard was issued on April 3, 2018. After the immediate implementation, they were unable to find such overseas supplier with BIS (Bureau of Indian Standard) certification or any client for them to import of Caustic Soda Lye against the subject DFIAs. Due to same reason, they were unable to sale them to any other importer of this product in their known circle. Hence, requested to revalidate the DFIA licenses with enough time.

Decision: The Committee examined the case in detail and in view of justification provided by the firm and information received from Bureau of India Standard (BIS) about 14 BIS certified suppliers in the world, as on date, the Committee decided to allow revalidation of four expired DFIA No.(i) 0810143321 dated 27.08.2018, (ii) 0810143270 dated 20.08.2018, (iii) 0810143410 dated 06.09.2018, and (iv) 0810143308 dated 24.08.2018 for a further period of 6 months from the date of endorsement. The Committee did not allow revalidation of other 2 DFIAs No.0810143592 dated 28.09.2019 and 0810143541 dated 25.09.2019 as sufficient time for import is still available on these DFIAs. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 12 M/s Natural Capsules Limited, Bangalore
F. No. 01/60/162/466/AM19/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Extending time limit for availing MEIS benefit in the DGFT system against HS code number as amended by Bangalore and Chennai Customs from 35030010 to 96020030 in the shipping bills exported in the year 2015-16.

This is review case of PRC Meeting No.16/AM20 dated 20.08.2019 (Case No.23). The Committee decided to accede to the request of the firm for grant of MEIS benefit against shipping bills pertain to 2015-16 without any late cut. The applicant stated that they are unable to upload the shipping bills as, after the making all the entries, the system is still showing that the HS code is not eligible for MEIS.

Decision: This case has already been decided in the earlier PRC Meeting No.16/AM20 held on 20.08.2019 (under Case No.23). Therefore, the Committee decided to withdraw this case and referred the case to EDI for resolution in the matter.

(Action: EDI-Division/Applicant)

Uyaul

Case No. 13 M/s Varroc Lighting Systems (India) Pvt. Ltd., Pune
F. No. 01/60/162/811/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Condonation of delay in filing MEIS benefit against 11 shipping bills No. (1) 2442940 dated 17.08.2015, (2) 2462301 dated 18.08.2015, (3) 2462604 dated 18.08.2015, (4) 2489488 dated 19.08.2015, (5) 2529320 dated 21.08.2015, (6) 2552619 dated 22.08.2015, (7) 2552692 dated 22.08.2015, (8) 3743631 dated 26.10.2015, (9) 3864783 dated 31.10.2015, (10) 3864808 dated 31.10.2015, and (11) 4241517 dated 23.11.2015 due to delay in generation of BRC.

The applicant stated that application for MEIS could not be made within time allowed as per Para 3.15 and 9.02 of FTP. Payments against export shipping bills were received in time but the BRC were uploaded by the bank after abnormal delay i.e. after the period allowed for MIES application. The BRC for some other shipping bills are still being uploaded. Now the online system of DGFT is not accepting the application for MEIS with eligible incentive amount. The delay in uploading of BRC was beyond their control.

Decision: The Committee having discussed the case in detail and noted that due to delay in uploading of BRCs by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to allow MEIS benefit against above mentioned 11 shipping bills. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 14 M/s Bawa Fishmeal & Oil Co., Mangalore
F. No. 01/60/162/806/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Extension in E.O. period against Advance Authorisation No.0710111670 dated 26.05.2017 and exemption from payment of fee for extension in E.O. period.

The applicant stated that they had obtained the subject authorization under no-norms category and had imported raw material vide bill of entries No.2410526 dated 11.07.2017 and 3824208 dated 31.10.2017. However, within 2 months of their 2nd import, the office of AQCS, Chennai vide letter dated 11.12.2017 directed them to move the cargo of imported consignment back to Customs Authorities for re-export/destruction on the ground that the imported cargo does not comply with Notification No.11 dated 23.04.2013 issued by DGFT. They explained vide letter dated 17.12.2017 that their case is not covered under the rule referred by them. However, they did not agree and directed them to comply with their instruction vide letter dated 24.02.2018 and yet to withdraw till date. Under these circumstances, they had no option but not to process the imported raw material for export and to wait for fixation of norms. After regularly follow up, norms were fixed only on 30.05.2019, but this time the normal EOP including permissible extension therein allowable by RA has already expired. After the fixation of norms, they processed the imported raw material into export product but since EOP has expired, Customs Authorities refused to allow export against this authorization. Due to these reasons, they could not complete the EO within the stipulated EOP. They undertake to complete the export proportionate to the import made against this authorization within 6 months from the date of extension in EOP. Hence, requested to consider their case with exemption from payment of fee for the extension so necessitated.

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 documents in support of their justification.

(Action: PRC-Division/Applicant)

Case No. 15 M/s Pinnacle Clothing Co., Noida
F. No. 01/60/162/818/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Regularisation of export made beyond EOP (within 26 months) against Advance Authorisation No.0510401450 dated 31.01.2017.

The applicant stated that they had obtained the subject authorization with initial EOP of 18 Months and obtained first EOP Extension from RA i.e. up to 24 Months (31.01.2019). They applied for second EOP extension from RA i.e. up to 30 Months, but same was not allowed due to non fulfillment of 50% export obligation within 24 Months. They had imported 100% and completed 100% EO within EOP i.e. up to 26 Months. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch as their Customer had cancelled the orders. Their Customer told to dispatch the goods in the Month of February, 2019 & March, 2019 which they have already dispatched vide shipping No.2411541 dated 01.03.2019, 2410324 dated 01.03.2019, 2410264 dated 01.03.2019, 2412794 dated 01.03.2019. They have completed 100% EOP within 25 Months 2 days i.e. on 01.03.2019.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. The Committee decided to allow EOP extension up to 01.03.2019 of Advance Authorization No..0510401450 dated 31.01.2017 (total 26 months) for regularization purpose only subject to payment of composition fee @ 1% per month on unfulfilled FOB value on the date of expiry of first extension . The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 16 M/s Pinnacle Clothing Co., Noida
F. No. 01/60/162/819/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Regularisation of exports made beyond EOP (within 32 months) against Advance Authorisation No.0510401452 dated 31.01.2017.

The applicant stated that they had obtained the subject authorization with initial EOP of 18 Months and obtained first EOP Extension from RA i.e. up to 24 Months (31.01.2019). They applied for second EOP extension from RA i.e. up to 30 Months, but not allowed due to not fulfilled 50% export obligation within 24 Months. They had imported 100% and completed 100% EO within EOP i.e. up to 26 Months. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch as their Customer had cancelled the orders. Their Customer told to dispatch the goods in the Month of Feb, 2019 & March, 2019 which they have already dispatched vide shipping bill No.2979248 dated 06.04.2019, 2983415 dated 01.03.2019, 2976164 dated 25.03.2019, 3311950 dated 06.04.2019, 2408376 dated 01.03.2019, 6918307 dated 13.09.2019. They have completed 100% EOP within 31 Months 15 days i.e. on 13.09.2019.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. The Committee decided to allow EOP extension up to 13.09.2019 of Advance Authorization No.0510401452 dated 31.01.2017 for regularization purpose only subject to payment of composition fee @ 1% per month on unfulfilled FOB value on date of expiry of first extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 17 M/s Nutrivita Foods Pvt. Ltd., Mumbai
F. No. 01/60/162/405/AM19/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Extension in E.O. period and considering the exports after the expiry of extended E.O. period of 36 months with the purpose of redemption of Advance Authorisation No.0310798407 dated 24.08.2015.

This is review case of the decision of PRC Meeting No.30/AM19 dated 05.02.2019 (Case No.10), wherein the Committee granted EO period by 12 months in continuity, which will, however, be subject to payment of a composition fee @ 0.5% per month of unfulfilled FOB value of exports made after 24th month but upto 30th month (provided 50% EO has been fulfilled- RA to verify) and @1% per month of unfulfilled FOB value of exports made after 30th month but upto 36th month. The applicant stated that as per aforementioned PRC decision, they had applied to RA, Mumbai for granting further extension, but was rejected as they do not met the 50% EO condition. The non-fulfillment of 50% EO condition was due to error in their calculation of EO fulfillment. They had fulfilled 87.73% of the total EO within 36 months period and further fulfilled 11.49% of EO during 37th month. As such, the total EO fulfilled in overall period of 37 months is almost 99.21%. As such, they have done the EO fulfilled as required in terms of quantity subject to minor shortfall (0.79%) in the overall period of 37 months as against the allowed extended period of 24 months.

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 documents in support of their justification.

(Action: PRC-Division/Applicant)

Case No. 18 M/s Atul Ltd., Ahmedabad
F. No. 01/60/162/284/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Revalidation of DFIA No.0810142887 dated 21.06.2018.

The applicant stated that Bureau of Indian Standards (BIS) on 04.10.2018 enforced an Order Namely Bureau of Indian Standard (Caustic Soda) Order, 2018. As per the order, all goods mentioned in Table 2 shall confirm to ISI 252:2013 else imports would not be allowed. All imports of the requisite raw material have come to a stop as none of the foreign manufacturers have been able to get the required registration from BIS. They are holding Import Authorizations and since they are unable to import the Raw Material because of the delay in BIS registration and these authorizations are due to expire. Hence, requested to allow revalidation for a period of 1 year from the date of endorsement so that they can import.

Decision: The Committee examined the case in detail and in view of justification provided by the firm and information received from Bureau of India Standard (BIS) about 14 BIS certified suppliers in the world, as on date, it decided to allow revalidation of DFIA No.0810142887 dated 21.06.2018 for a period of 6 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-Ahmedabad)

Case No. 19 M/s Atul Ltd., Ahmedabad
F. No. 01/60/162/283/AM20/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Revalidation of DFIA No.0810142809 dated 13.06.2018.

The applicant stated that Bureau of Indian Standards (BIS) on 04.10.2018 enforced an Order Namely Bureau of Indian Standard (Caustic Soda) Order, 2018. As per the order, all goods mentioned in Table 2 shall confirm to ISI 252:2013 else imports would not be allowed. All imports of the requisite raw material have come to a stop as none of the foreign manufacturers have been able to get the required registration from BIS. They are holding Import Authorizations and since they are unable to import the Raw Material because of the delay in BIS registration and these authorizations are due to expire. Hence, requested to allow revalidation for a period of 1 year from the date of endorsement so that they can import.

Decision: The Committee examined the case in detail and in view of justification provided by the firm and information received from Bureau of India Standard (BIS) about 14 BIS certified suppliers in the world, as on date, the Committee decided to allow revalidation of DFIA No.0810142809 dated 13.06.2018 for a period of 6 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-Ahmedabad)

Case No. 20 M/s Shivaraja Impex Company, Virudhunagar
F. No. 01/60/162/252/AM19/PRC
PRC Meeting No.33/AM20 dated 03.03.2020

Subject: Extension in EOP against Advance Authorisation No.3510045155 dated 10.04.2017.

This is review case of PRC Meeting No.12/AM19 dated 21.08.2018 (Case.No.01). The Committee allowed EOP extension for a period of 3 months from the date of endorsement subject to payment of composition fee @ 1.0% per month on unfulfilled FOB value of export obligation beyond 90 days from date of imports. The firm has been given the period of 1 month to approach concerned RA. The applicant stated that from the past 3 months after announced GST and due to a lot of ups and downs in the Indian Market for pulses. On 15.09.2017, the restriction on export of Indian origin dhall was lifted and all varieties of Indian dhalls were permitted to be exported vide Notification No.28/2015 dated 15.09.2017. However, their customer who had confirmed the orders with them had cancelled the orders given to them as the export market prices fell at valid period of the subject authorization as soon as the above notification was issued. Therefore they are holding the imported pulses as stock, after processing, till now. Now, after great difficulty and price loss, they have confirmed an export order for the imported dhalls for only 5 MTs, which is going to be exported in another 10 days. Presently, they are having confirmed order for "DHALL" and they are sure to fulfill the export in the coming 2 or 3 months, in small lots.

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

(Action: Applicant)

Case No. 21: Incomplete Cases

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

S. No.	Name of the firm	Subject of the firm	Remarks
1.	M/s. Cropnosys India Pvt. Ltd., Mumbai	Revalidation of AA No.0310786547 dated 08.07.2014	ANF 2D and proof of fee not submitted
2.	M/s. Shekhawati Poly-Yarn Ltd., Silvassa	Re-Activation Letter for Re-Apply of Chapter 3 application against 3 shipping bills	ANF 2D and proof of fee not submitted
3.	M/s. Shiv Shakti	Request for acceptance of	ANF 2D and proof of

	Thermo (P) Ltd., Khalilabad (UP)	manual BRC in lieu of E-BRC for grant of EODC of their EPCG License No.1530000683 dated 07.03.2011.	fee not submitted
4.	M/s. Mayfair International, Mumbai	Extension in EOP against AA No.0310822020 db. 28.06.2018 issued under Appendix 4J	ANF 2D and proof of fee not submitted
5.	M/s. Biltube Industries Ltd., Pune	Revalidation against EPCG License No. 3130004136 dated 30.07.2009, 3130004084 dated 18.06.2009 for alternate Product by third party exports and waiver of duty payment due to serious financial problems.	ANF 2D and proof of fee not submitted
6.	M/s. Hindustan Adhesives Limited, Delhi	Cancelation of partial quantity of import item No.1.from invalidation letter dated 12.06.2019 issued against AA No.0510409726 dated 21.02.2019	ANF 2D not submitted
7.	M/s. Saaj Overseas Pvt. Ltd., Pune	Clubbing of 8 Nos. of AAs by extending the benefit of PN No.34/2015-2020 dated 24.10.2017.	ANF 2D and proof of fee not submitted
8.	M/s. Saaj Overseas Pvt. Ltd., Pune	Clubbing of 2 AA No.3110007281 dated 19.06.2002 & 3110009778 dated 03.02.2003 by extending the benefit of PN No.34/2015-2020 dated 24.10.2017.	ANF 2D and proof of fee not submitted
9.	M/s. Hotel Annamalai International, Madurai	Consideration of payment received from Foreigners in INR by Hotel Industry Towards redemption of EPCG License no 3530003915 dated 01.02.2010	ANF 2D not given
10.	M/s. Veekay Smelters Pvt. Ltd., Andhra Pradesh	Consideration of supplies made to BHEL under ICB be treated as deemed export. AA no. 2610012779 dated 15.12.2016, 2610012763 dated 14.07.2016, 2610012767 dated 17.08.2016.	ANF 2D and proof of fee not submitted
11.	M/s. Shankaranarayana Constructions Pvt. Ltd., Bangalore	Redemption of EPCG License No.0730009574 dated 15.11.2010 by service provider and policy clarification for issue of redemption certificate	ANF 2D and proof of fee not submitted
12.	M/s. Bulk Liquid Solution Pvt. Ltd., Bangalore	EOP Extension of AA no. 0710111750 dated 14.06.2017, 0710112821 dated 13.02.2018. (2 applications)	ANF 2D not submitted

13.	M/s. Mehra's Art Palace, New Delhi	Relaxation for the shipping bills in which 'No' intent declaration and reward scheme mentioned 'No' on shipping bills.	ANF 2D and proof of fee not submitted

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