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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 26.03.2019

Meeting No.34/AM19 held on 26.03.2019

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. Reliance Industries Ltd., Mumbai	01
2.	M/s. All Time Plastics Pvt. Ltd., Mumbai	02
3.	M/s. Oriental Rubber Industries Pvt. Ltd., Maharashtra	03
4.	M/s. S. P. Exim's Hosur, Tamil Nadu	04 to 07
5.	M/s. ArcVac Forgecast Pvt. Ltd., Kolkata	08
6.	M/s. Varalakshmi Starch Industries (P) Ltd., Tamil Nadu	09
7.	M/s. Essar Power Gujarat Limited (EPGL), M/s. Essar Power Hazira Limited, (EPHL), M/s. Essar Power M. P. Limited, (EPMPL)	10
8.	M/s. Usha Fashions Pvt. Ltd., Maharashtra	11
9.	M/s. Glenmark Pharmaceuticals Limited, New Delhi	12
10.	M/s. MPD Industries Pvt. Ltd., Indore	13
11.	M/s. Sagar Grandhi Exports Pvt. Ltd., Chennai	14
12.	M/s. India Yamaha Motor Pvt. Ltd., Noida	15
13.	M/s. Vedanta Limited, Mumbai	16
14.	M/s. Jindal Saw Limited, new Delhi	17
15.	M/s. Sandoz Private Limited, Mumbai	18 & 19
16.	M/s. Ganga Bag Udyog Pvt. Ltd., UP	20
17.	M/s. RAS Polytex Pvt. Ltd., Varanasi	21
18.	M/s. Jodas Expoim Pvt. Ltd., Telangana	22
19.	M/s. Kadimi Special Steels Pvt. Ltd., New Delhi	23
20.	M/s. Glenmark Pharmaceutical Ltd., Mumbai	24 & 25

21.	M/s. Recipharm Pharmaservices Pvt. Ltd., Bengaluru	26 & 27
22.	M/s. Universal Medicap Ltd., Gujarat	28
23.	M/s. Neetee Clothing Pvt. Ltd., New Delhi	29
24.	M/s Ampacet Speciality Products Pvt. Ltd., Pune	30
25.	M/s Vion Global Automotive Private Limited,	31
26.	M/s Galaxy Surfactants Ltd., Mumbai	32
27.	M/s Swiss Parenterals Pvt. Ltd., **Ahmedabad**	33 & 34
28.	M/s Sterling Auxiliaries Pvt. Ltd., Ahmedabad	35
29.	M/s Express Imprint Pvt. Ltd., Chennai	36
30.	M/s RSI Pvt. Limited, Kolkata	37
31.	M/s Bronze Exim Pvt. Ltd., Ludhiana	38
32.	M/s Impel Exports, Bangalore	39
33.	M/s Les Ateliers De Pondicherry, Puducherry	40
34.	Incomplete Cases	41

PH Case No.01: M/s. Reliance Industries Ltd., Mumbai
F. No. 01/60/162/633/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Change in duty credit entitlement under MEIS due to wrong finalization of Foreign Currency of export in US$ instead of EURO at the time of final assessment of shipping bill.

They have stated that at the time of filing their shipping bill, they have declared the currency as EURO only but at the time of final assessment, customs authority due to oversight finalized with wrong currency i.e. USD. Since, both the currencies have different exchange rate for arriving at FOB in INR on which MEIS benefit is claimed, it is adversely affecting their MEIS entitlement.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.02: M/s. All Time Plastics Pvt. Ltd., Mumbai
F. No. 01/60/162/884/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Issuance of DFIA license against 7 DFIA files or cancel DFIA files and issue DFIA individual SION wise or issue advance license against these 7 DFIA files individual SION wise.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019. Shri Ajay Sawale, Senior Manager – EXIM appeared before the committee on behalf of the firm and made the following submissions:

They have stated that they were issued 7 DFIA files from Mumbai office having multiple SIONs. They have completed 100% EO of Rs. 30.00 Crores against these DFIA Licenses. However, they are unable to get the DFIA license issued from RA, Mumbai as the EDI system does not accept shipping bills having multiple SION and therefore, they are unable to proceed further. And so the relaxation.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to EDI Division for ascertaining feasibility of accepting such S/bills (with multiple SIONS) for the purpose of issuing DFIA and thereafter the matter will be brought back to PRC.

(Action: EDI division)

PH Case No.03: M/s. Oriental Rubber Industries Pvt. Ltd., Maharashtra
F. No. 01/60/162/581/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Clubbing of Advance Authorization No.3110066072 dated 22.03.2016 with Advance Authorization No.3110066617 dated 03.03.2017 or permit transfer the exports of Advance Authorization No.3110066072 (which was deleted in EDI system) to 3110066617 for redemption of both Advance Authorizations.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019. Shri Amitendu Das, Senior Manager appeared before the committee on behalf of the firm and made the following submissions:

They have stated that undue hardship is being caused to them as Advance Authorization No. 3110066072 dated 22.03.2016 was inadvertently deleted by the RA, Pune since said Advance Authorization could not be reinstated in EDI, and they were advised to obtain another Advance Authorization No. 3110066617 dated 03.03.2017 for same EO Qty. The exports were made under Advance Authorization 3110066072 is requested to be clubbed with Advance Authorization No. 3110066617.

Decision: Committee went through the statements made by the firm and decided to allow consideration of S/Bills made for discharge of EO against AA no. 3110066072 towards fulfillment of EO against AA no. 3110066617 for clubbing purpose provided these S/bills contain AA no. or file number pertaining to AA no. 3110066072.

(Action: applicant/ RA)

PH Case No.04: M/s. S. P. Exim's Hosur, Tamil Nadu
F. No. 01/60/162/69/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension of EOP and Revalidation of Advance Authorization No.0410162153 dated 01.08.2016.

They have stated that due to demonetization of the Indian currency, their buyer has been postponed the making of advance payment and after few days they have cancelled the orders which was placed earlier at the time of obtaining the above advance authorization. Due to this, they could not complete the EO within the EO period. Now, they are getting export orders from some of their buyers and they can complete EO and import for balance quantity available within 6 months.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.05: M/s. S. P. Exim's Hosur, Tamil Nadu
F. No. 01/60/162/70/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension of EOP and Revalidation of Advance Authorization No.0410161763 dated 31.03.2016.

They have stated that due to demonetization of the Indian currency, their buyer has been postponed the making of advance payment and after few days they have cancelled the orders which was placed earlier at the time of obtaining the said advance authorization. Due to this, they could not complete the EO within the EO period. Now, they are getting export orders from some of their buyers and they can complete EO and import for balance quantity available within 6 months.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.06: M/s. S. P. Exim's Hosur, Tamil Nadu
F. No. 01/60/162/68/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension of EOP and Revalidation of Advance Authorization No.0410161765 dated 01.04.2016.

They have stated that due to demonetization of the Indian currency, their buyer has been postponed the making of advance payment and after few days they have cancelled the orders which was placed earlier at the time of obtaining the said advance authorization. Due to this, they could not complete the EO within the EO period. Now, they are getting export orders from some of their buyers and they can complete EO and import for balance quantity available within 6 months.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.07: M/s. S. P. Exim's Hosur, Tamil Nadu
F. No. 01/60/162/833/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension of EOP and Revalidation of Advance Authorization No.0410162154 dated 01.08.2016.

They have stated that due to demonetization of the Indian currency, their buyer has been postponed the making of advance payment and after few days they have cancelled the orders which was placed earlier at the time of obtaining the said advance authorization. Due to this, they could not complete the EO within the EO period. Now, they are getting export orders from some of their buyers and they can complete EO and import for balance quantity available within 6 months.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.08: M/s. ArcVac Forgecast Pvt. Ltd., Kolkata
F. No. 01/60/162/885/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension of EO against EPCG License No.0230001298 dated 12.01.2006 for one year.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019. Shri Raj Kumar Chhajer, Director appeared before the committee on behalf of the firm and made the following submissions:

They have stated that exports were made to M/s. SE Forge Ltd (SEZ Unit), Suzlon Infrastructure Limited, to fulfill the export obligation against captioned EPCG license and these exports were made under ARE-1, duly attested by concerned central excise authorities, but these were executed / made without Bill of exports, inadvertently. They requested to grant EO extension of one year to do export equal to the supply made to SEZ unit.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request of the firm and allowed EOP extension for a period of one year from the date of endorsement to fulfill EO by doing physical exports equal to the supply already made to SEZ Unit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: RA/Applicant)

PH Case No.09: M/s. Varalakshmi Starch Industries (P) Ltd., Tamil Nadu
F. No. 01/60/162/888/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension in EOP against EPCG Authorization No.3230015367 dated 11.08.2010 under force Majeure condition due to an illegal indefinite labour strike.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019. Shri V. Anbalagan, Managing Director appeared before the committee on behalf of the firm and made the following submissions:

They have stated that there was unexpected, illegal, indefinite labour strike by all their employees from 16.07.2016 to 30.06.2017 (nearly 12 Months) in their factory that resulted in stoppage of production of goods and they were unable to manufacture the exports product Modified Starch. So the extended obligation period allowed by RA Coimbatore, could not be utilized fully for completing their EO. They request for relaxation of para 5.11 of the HBP -2009-14 and further extension of EOP for 12 months i.e. from 11.08.2018 upto 10.08.2019 to compensate for the period lost due to the labour strike and labour unrest in their factory.

Decision: The Committee went through the contention of the firm and discussed the matter at length. The Committee observed that it is agro-based industry and the problem faced by the firm was beyond their control and accordingly decided to allow EOP extension for a period of one year i.e. upto 10.08.2019. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: RA/Applicant)

PH Case No.10: M/s. Essar Power Gujarat Limited (EPGL), M/s. Essar Power Hazira Limited, (EPHL) and M/s. Essar Power M. P. Limited, (EPMPL)
F. No. 01/36/218/206/AM-17/PC-5
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Issue of problem faced in discharge of EO in respect of 8 EPCG Authorization Nos.(i) 0830003108 dated 10.09.2009, (ii) 0830003124 dated 17.09.2009, (iii) 0830003187 dated 04.11.2009 (of EPGL) (iv) 0830003932 dated 18.11.2010, (v) 0830004442 dated 20.09.2011, (vi) 0830004902 dated 13.06.2012 (of EPHL) (vii) 330022297 dated 23.01.2009, (viii) 0330022939 dated 14.05.2009 (of EPMPL) issued prior to 18.04.2013 for Import of Capital Goods for generation and transmission of power.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019. Shri A.D. Petkar, Head - Taxation appeared before the committee on behalf of the firm and made the following submissions:

They have stated that in the normal circumstances, the commissioning of power plants takes minimum of 42 to 50 months. DGFT issued Notification No.02 dated 18.04.2013, deleting the word 'energy' from the FTP. However, EPGL and EPMPL had imported all the capital goods prior to this period in the Year 2009-10 and 2010-11. The above amendment of FTP has now resulted in their inability to discharge their respective EO as required under EPCG scheme. After completion of the power plant project and due deletion of energy the problem got further compounded and their deemed export route got closed. There is shrinkage of SEZ units so much so that their own SEZ entity had closed due to change in the economic policy. All these are compelling reasons which are beyond their control and is impediment for fulfilling EO. Hence, requested the following; (i) 100% EO fulfillment through alternate products manufactured and exported by their company and (ii) Exports made by the group company after 18.04.2013 and not attached to any EPCG authorizations and over and above their AEP including those shipped over the free shipping bills should be considered for discharge of EO of above EPCG authorizations.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to EPCG-Division for examining the matter afresh and put up the same on file to DG for a decision.

(Action: EPCG-Division)

PH Case No.11: M/s. Usha Fashions Pvt. Ltd., Maharashtra
F. No. 01/60/162/618/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Consideration of TED claims against 12 invoices / supplies made after issuance of EPCG License No.0330033030 dated 28.06.2012 but before issuance of invalidation letter.

They have stated that to consider their TED claim against 12 invoices as their application for invalidation was under process during their supplies. They could not hold back their supplies as the entire project would have been delayed in that circumstances.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.12: M/s. Glenmark Pharmaceuticals Limited, New Delhi
F. No. 01/60/162/749/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Accounting of 2 Shipping bills No.1319178 dated 28.09.2016 and 1314862 dated 28.09.2016 to Advance Authorization No.0310796899 dated 26.06.2015 instead of Advance Authorization No.031080087 dated 06.11.2015 for regularization and closure purpose.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019. Shri Kishan Kaira, Manager – Corporate Affairs appeared before the committee on behalf of the firm and made the following submissions:

They have stated that two shipping bills No.1319178 dated 28.09.2016 and 1314862 dated 28.09.2016 of Advance Authorization No.0310800087 dated 06.11.2015 may

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be accounted against Advance Authorization No. 0310796899 dated 26.06.2015 to cover the short-fall of export of finished goods equivalent to 2543.26 Kgs. They had not utilized the above said shipping bills in clubbing with any authorization and will not be utilized in any another authorization.

Decision: The Committee heard the representative of the firm and discussed the case in detail and noted that such arrangement of considering shipping bills pertaining to one authorization towards another authorization is not permitted unless there is a request for clubbing of the authorizations as per relevant provisions of FTP/HBP. Accordingly committee rejected the request of the firm to count the export made vide shipping bills No.1319178 dated 28.09.2016 and 1314862 dated 28.09.2016 against Advance Authorization No.0310796899 dated 26.06.2015 towards fulfillment of EO instead of Advance Authorization No.031080087 dated 06.11.2015.

(Action: Applicant/RA)

PH Case No.13: M/s. MPD Industries Pvt. Ltd., Indore
F. No. 01/60/162/107/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To condone the procedural lapse of not generating bill of exports supplies made to SEZ units against Advance Authorization No.5610003370 dated 12.12.2013.

They have stated that they have not been issued Bill of Exports against their supplies to SEZ, however, they request to consider the ARE-1 and invoices duly certified by SEZ, Customs and self certified copies of invoices as a proof of export documents.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No.14: M/s. Sagar Grandhi Exports Pvt. Ltd., Chennai
F. No. 01/60/162/04/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Exemption from non-compliance of stipulated procedure against 22 Shipping Bills for allowing MEIS benefit.

They have stated that they have erroneously filed under HS code 03063600 for 22 shipping bills instead of HS code 03061790. The Customs Authority has confirmed in their letter dated 19.02.2018 that upon verification of past and present of their records, only these 22 shipping bills were filed wrongly.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 and EDI Division to examine and resolve the issue.

(Action: PC-3 Division/EDI division)

Case No.15: M/s. India Yamaha Motor Pvt. Ltd., Surajpur, Noida
F. No. 01/60/162/886/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To file MEIS Application manually against 7 shipping bills ((i) 9638634 dated 24.08.2016, (ii) 9712249 dated 27.08.2016, (iii) 9703865 dated 27.08.2016, (iv) 9844967 dated 02.09.2016, (v) 9928773 dated 08.09.2016, (vi) 9928767 dated 08.09.2016 and (vii) 9928746 dated 08.09.2016.

They have stated that the export of item namely Motorcycles against 7 shipping bills were made under wrong ITCH no.87112011 instead of ITCH no.87112029 due to oversight on their part. However, after the export they found out the mistake and they applied with Customs, Petrapole Land Custom Station for correction. The Customs Authority have amended the exports ITCH of said shipping bills to read as 87112029, which is correct ITCH and eligible for MEIS benefits under Serial No.4563 of Appendix 3B MEIS schedule. However, due to EDI generation of shipping bill with wrong ITCH, they are not able to file the MEIS application.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division and EDI division to examine and resolve the issue, provided declaration of intent in concerned S/bills is Y.

(Action: PC-3 Division/EDI division)

Case No.16: M/s. Vedanta Limited, Mumbai
F. No. 01/60/162/521/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Grant of MEIS entitlement against actual foreign exchange value realized in respect of Shipping Bill No. 6972420 dated 09.04.2016, 7040784 dated 13.04.2016 and 4331903 dated 23.02.2017.

They have submitted that due to oversight, incorrect unit price has been entered in shipping bills, by CHA/Customs and accordingly FOB values, Invoices Values and DBK values have become incorrect in respect of Shipping Bill No. 6972420 dt. 09.04.2016, 7040784 dt.13.04.2016 and 4331903 dated 23.02.2017. Department of Customs has issued a certificate dated 07.07.2017 and 05.06.2017 confirming the same. Because of wrongly transmitted FOB values, they are unable to claim the actual MEIS benefits that they are eligible against the subject shipping bills.

Decision: The Committee decided to refer the matter to EDI division for further processing and implementation of the decision taken by PRC in its Meeting No.21/AM19 dated 30.10.2018 vide Case No.09.

(Action: EDI-Division/Applicant)

Case No.17: M/s. Jindal Saw Limited, New Delhi

F. No. 01/60/162/524/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To allow MEIS claim manually against Shipping Bill No. 5561585 dated 14.06.2018.

They have exported "Carbon Steel Longit, Welded (SAWL) Line pipes" falling under Chapter Sub Heading No. 73051129 from Mundra Sea Port to Chile against Shipping Bill bearing number 5561585 dated-14.06.2018. While filling Shipping Bill online in the EDI system of Custom inadvertently system caught the incorrect value of goods exported. They have represented before the concerned Custom authority and requested them for the necessary rectifications which was accepted by the Department on due verification and upon payment of necessary fee of Rs 1,000/- vide challan number 3059 dated- 02.07.2018 as the charges for undertaking the amendment under section 149 of Custom Act, 1962. Since the custom Mundra has already assessed/ finalized the consignment before the above amendment hence, the said amendment has not been reflecting in the EDI system of DGFT which resulted in preventing filling their genuine MEIS claim. Now, on the basis of amendment sheet issued by Superintendent of Custom (Export), Mundra they have requested to take a lenient view on their request to file their claim by manually.

Decision: The Committee decided to refer the matter to EDI division for implementation of the decision taken by PRC in its meeting no.21/AM19 dated 30.10.2018 vide Case No.05.

(Action: EDI-Ddivision/Applicant)

Case No.18: M/s. Sandoz Private Limited, Mumbai
F. No. 01/60/162/882/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To allow chapter-3 incentives for AM15 exports made by EOU unit against RA File no. 27/21/087/80005/AM17.

They have stated that they applied for FMS/FPS licenses under Chapter-3 incentive scheme to DC, SEEPZ, Mumbai for exports made during AM15. Their applications were returned by SEEPZ stating that their office processing only MEIS/SEIS under chapter 3 of FTP 2015-20 and no other incentive scheme under chapter 3 for the year AM15. Despite meeting personally and explained the situation, the SEEPZ office expressed their inability to process their applications as they do not have authorizations to access Chapter 3 incentives for the year 2014-15. They visited to EDI Cell, Delhi and got solved these issues with support from EDI cell and could submit these application successfully. Now, once again re-submit these applications online to RA, Mumbai is very difficult to be accomplished. SEEPZ Authority have denied issuing them deactivation letter as they claim that since, they cannot access their application it is difficult to issue such letter.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: PRC/Applicant)

Case No.19: M/s. Sandoz Private Limited, Mumbai
F. No. 01/60/162/883/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To allow chapter-3 incentive for AM15 exports made by EOU Unit against RA file no. 27/21/087/80005/AM18.

They have stated that they applied for FMS/FPS licenses under Chapter-3 incentive scheme to DC, SEEPZ, Mumbai for exports made during AM 15. Their applications were returned by SEEPZ stating that their office processing only MEIS/SEIS under chapter 3 of FTP 2015-20 and no other inventive scheme under chapter 3 for the year AM 15. Despite meeting personally and explained the situation, the SEEPZ office expressed their inability to process their applications as they do not have authorizations to access Chapter 3 incentives for the year 2014-15. They visited to EDI Cell, Delhi and got solved these issues with support from EDI cell and could submit these application successfully. Now, once again re-submit these applications online to RA, Mumbai is very difficult to be accomplished. SEEPZ Authority have denied issuing them deactivation letter as they claim that since, they cannot access their application it is difficult to issue such letter.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: PRC/Applicant)

Case No.20: M/s. Ganga Bag Udyog Pvt. Ltd., UP
F. No. 01/60/162/776/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To allow MEIS benefit against third party export which is not reflected in the shipping bill due to some system error.

They have stated that they are unable to file the application for MEIS, because when they proceed for attaching the third party BRC, the following error occurs – "No third party data available". Then they approached the Customs Authorities and requested them to transmit the data of those offline shipping bills on the custom portal so that it could be reflected online on the portal and they could proceed further for filing of MEIS Application. When the offline shipping bills became online on the portal, they again initiated the process of MEIS Application but as these shipping bills were of their party export shipments, the third party e-BRC could not be attached and then received a message from MEIS Application portal that "No third party data available". After approached again, the custom Authorities informed them that the online data cannot be amended so they requested them to manually add the third party detail at the right place in the shipping bill and issue them the Certificate of Amendment. After multiple follow-ups, shipping bills are still pending till date.

Decision: The committee went through the statements made by the firm and noted that there is merit in the case and necessary correction in the system has already been made by the EDI. Hence, it decided to allow the benefit of MEIS to the firm against third party export which was not getting reflected in the shipping bill due to some system error.

(Action: RA/Applicant)

Case No.21: M/s. RAS Polytex Pvt. Ltd., Varanasi
F. No. 01/60/162/775/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To allow MEIS benefit against third party export which is not reflected in the shipping bill due to some system error.

They have stated that they are unable to file the application for MEIS, because when they proceed when they proceed for attaching the third party BRC, the following error occurs – "No third party data available". Then they approached the Customs Authorities and requested them to transmit the date of those offline shipping bills on the custom portal so that it could be reflected online on the portal and they could proceed further for filing of MEIS Application. When the offline shipping bills became online on the portal, they again initiated the process of MEIS Application but as these shipping bills were of their party export shipments, the third party e-BRC could not be attached and then received a message from MEIS Application portal that "No third party date available". After approached again, the custom Authorities informed them that the online date cannot be amended so they requested them to manually add the third party detail at the right place in the shipping bill and issue them the Certificate of Amendment. After multiple follow-ups, shipping bills are still pending till date.

Decision: The committee went through the statements made by the firm and noted that there is merit in the case and necessary correction in the system has already been made by the EDI. Hence, it decided to allow the benefit of MEIS to the firm against third party export which was not getting reflected in the shipping bill due to some system error.

(Action: RA/Applicant)

Case No.22: M/s. Jodas Expoim Pvt. Ltd., Telangana
F. No. 01/60/162/716/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension in EOP against Advance Authorization No.0910061672 dated 09.03.2015 for regularization purpose.

They have stated that the above authorization was issued in terms of PC-9 conditions. In initial EOP they have fulfilled 68.36% EO. They made sincere efforts to export, but the Customs did not allow exports in the absence of valid EOP requested vide letter dated 26.04.2016. It is an extreme hardship caused by reasons beyond their control in as much Customs did not allow exports for want of EOP.

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Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No.23: M/s. Kadimi Special Steels Pvt. Ltd., New Delhi
F. No. 01/60/162/880/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Waiving of the demand of Custom Duty (CD) and interest for redemption of EPCG License No.0530162954 dated 24.06.2014.

They have stated that due to global scenario export demand shrinked and they could not complete EO of 1st block (unfulfilled/shortfall EO i.e.27%). But they have completed the total EO of both blocks during their total EOP i.e. before 24.06.2020.

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.24: M/s. Glenmark Pharmaceutical Ltd., Mumbai
F. No. 01/60/162/901/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Waiver of para 4.49 (g) (i) of HBP for destruction of Drug in presence of Authority and accept consumption certificate issued by Excise Authority as per General issue discussed in PRC Meeting No. 16/AM14 held on 30.07.2013 for regularization of Advance Authorization No. 0310791522 dated 28.11.2014.

They have stated that they have destroyed the raw material quantity of 276.370 Kgs out of total imported quantity of 500.00 Kgs and obtained destruction certificate from Excise Authority. However, the same was not destroyed in presence of the Excise Authority. On the basis of said certificate, they have also obtained consumption certificate with details of destruction of raw material and finished goods with complete consumption/utilization of imported material for export product from Excise Authorities. When they submitted their application for redemption, RA, Mumbai issued deficiency letter dated 22.11.2018, asking clarity regarding the destruction/ utilization certificate.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request of the firm by waiving of Para 4.49(g) (i) of HBP for destruction of Drug in presence of the excise Authority and accept consumption certificate issued by Excise Authority for regularization of above advance authorization.

(Action: Applicant/RA)

Case No.25: M/s. Glenmark Pharmaceutical Ltd., Mumbai

F. No. 01/60/162/900/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To accept consumption certificate issued by Excise Authority as per general issue discuss in PRC meeting no. 16/AM14 held on 30.07.2013 for regularization of Advance Authorization No. 0310810513 dated 13.01.2017.

They have stated that the subject authorization was issued under PC-9 condition. They had utilized the said imported drug. They have paid the duty with interest for 41.60 Kgs, which was utilized for manufacture of export product but wrongly exported under Advance Authorization No.0310802845 and 0310808401 and also consumed in production loss and QC testing. On the basis of their consumption record, they have obtained consumption certificate. When they submitted their application for redemption, RA, Mumbai issued deficiency letter dated 10.12.2018, asking them to provide consumption certificate as per para 4.49(g) of HBP and clarification regarding the quantity utilized in Testing & Production loss.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request of the firm by waiving of Para 4.49(g) (i) of HBP for destruction of Drug in presence of Authority and accept consumption certificate issued by Excise Authority for regularization of above advance authorization.

(Action: Applicant/RA)

Case No.26: M/s. Recipharm Pharmaservices Pvt. Ltd., Bengaluru
F. No. 01/60/162/889/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To condone for non-obtaining destruction certificate from Central Excise against Advance Authorization No. 0710111254 dated 08.03.2017 due to quality problems.

They have stated that due to quality problems, the entire lot of import quantity has been rejected by their QA due to not meeting the technical parameter. Their customer agreed to destroy the material in India. They have paid the customs duty along with interest to close the Advance License against Customs TR-6 Challan. They have obtained the attestation on Customs bond and duty calculation sheet for customs duty for regularization. They informed vide their letter dated 21.03.2018 to RA, Bangalore regarding rejected material duty payment regularization. Due to changes in indirect taxation regime and jurisdiction changes & short notice of USFDA audit, they were not able to obtain the destruction Certificate from Central Excise.

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

(Action: Applicant/RA)

Case No.27: M/s. Recipharm Pharmaservices Pvt. Ltd., Bengaluru
F. No. 01/60/162/890/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To condone for non-obtaining destruction certificate from Central Excise against Advance Authorization No. 0710111249 dated 07.03.2017 due to quality problems.

They have stated that due to quality problems, the entire lot of quantity has been rejected by their QA due to not meeting the technical parameter. Their customer agreed to destroy the material in India. They have paid the customs duty along with interest to close the Advance License against Customs TR-6 Challan. They have obtained the attestation on Customs bond and duty calculation sheet for customs duty for regularization. The destruction vide their letter dated 21.03.2018 to RA, Bangalore regarding rejected material duty payment regularization. Due to changes in indirect taxation regime and jurisdiction changes & short notice of USFDA audit, they could not able to obtain the destruction Certificate from Central Excise.

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

(Action: Applicant/RA)

Case No.28: M/s. Universal Medicap Ltd., Gujarat
F. No. 01/60/162/887/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To accept export documents ARE-3 (supplies to 100% EOU for redemption of Advance Authorization No. 3410041624 dated 27.10.2015.

They have made deemed export to 100% EOU. They have mentioned SION A-1674 in export document (i.e, in ARE-3) instead of mentioning all exempt materials and proportionate quantity. It is certified by excise authority of EOU unit. They have submitted export documents for redemption in RA, however, RA, Vadodara has pointed out para 4.12 of import policy 2015-20 and to mention all exempt materials in export documents, in their case, in ARE-3. The case is held up for redemption / closure of license and they have been declared defaulter.

Decision: The Committee went through the justifications furnished by the firm and decided to accept the export documents ARE-3 (supplies to 100% EOU) mentioning SION No.1674 towards fulfillment of EO against Advance Authorization No.3410041624 dated 27.10.2015. The firm shall submit Chartered Engineer

Certificate mentioning the complete 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.29: M/s. Neetee clothing Pvt. Ltd., Gurgaon
F. No. 01/60/162/899/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Relaxation in general note of Textile Serial No. 14 for redemption of Advance Authorization No. 0510389600 dated 09.07.2014.

They have stated that as per this advance authorization they were permitted to import Silk GGT of 1386.84 Sq Mtr and they have imported 1284.90 Sq Mtr of Silk GGT. Their obligation was to export ladies blouse & shirts made of silk GGT. They have fulfilled their obligation & exported ladies blouse & shirts made of Silk GGT vide shipping bill No.5161401 dated 23.09.2014. They are a genuine export house and whatever they have imported is only as per permission in said advance authorization & EO has also been fulfilled. They have not violated the condition of authorization or failed to export the required merchandise. However AA is not being redeemed in view of general note 14 of textiles.

Decision: The Committee went through the submission made by the firm and after discussing the matter at length, it decided to accede to the request of the firm for relaxation in General Note 14 of Textile sector towards fulfillment of export obligation against Advance Authorization No. 0510389600 dated 09.07.2014 for closure purpose. At the same time it also decided to refer issue of review and deletion of general note 14 of textiles to the concerned NC.

(Action: Applicant/RA/NC- Textiles)

Case No.30: M/s Ampacet Speciality Products Pvt. Ltd., Pune
F. No. 01/60/162/279/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Consideration of application of grant of Deemed Exports Drawback against invalidation of advance authorization (Total 27 files).

File Nos:

(1)31/40/81/19/AM16,	**(2)31/40/81/0035/AM16,**	**(3)31/40/81/0036/AM16,**
(4)31/40/81/0037/AM16,	**(5)31/40/81/38/AM16,**	**(6)31/40/81/0039/AM16,**
(7)31/40/81/0040/AM16,	**(8)31/40/81/0042/AM16,**	**(9)31/81/40/0060/AM17**
(10)31/40/81/0061/AM17,	**(11)31/881/40/0062/M17,**	**(12)31/81/40/0041/AM18,**
(13)31/40/81/0042/AM18,	**(14)31/40/081/0043/M18,**	**(15)31/40/81/0044/AM18,**
(16)31/40/81/00045/AM18,	**(17)31/40/81/0052/AM18,**	**(18)31/40/81/00053/AM18,**
(19)31/40/81/0054/AM18,	**(20)31/40/81/0056/AM18,**	**(21)31/40/81/0057/AM18,**
(22)31/40/81/0058/AM18,	**(23)31/40/81/0059/AM18,**	**(24)31/40/81/0060/AM18,**
(25)31/40/81/ 0064/AM18,	**(26)31/40/81/00065/AM18,**	**(27)31/40/81/0066/AM18**

Their products are not covered under Standard Input Output Norms (SION) and therefore entails application for and grant of individual advance authorization, as well as ratification of norms against each product. This is a cumbersome procedure as well as difficult to manage given the number of invalidations received from the clients for small quantities of each. Though they had received the invalidation from the clients, we have not opted for any advance authorization against the same and have consumed duty paid imported raw materials for the manufacture and supply of the goods. Accordingly, deemed export drawback, in terms of Para 8.3(b)of FTP, including as per Column B of All Industry Rate of Duty Drawback under Duty Drawback Schedule of Department of Revenue, is not admissible if facility of CENVAT credit/rebate has been availed. This is because if the CENVAT facility/rebate facility has been claimed, then central excise duty component on the inputs is already compensated. If basic custom duty has been paid, then same is refundable as Para 7.6 (b) of FTP clearly prescribes "such supplies small however be eligible for deemed export drawback on custom duty paid on inputs/components". Such basic custom duty paid can be taken back, as brand rate of duty drawback, based on actual duty paid documents, as per procedure prescribed in Chapter 7 of FTP and Chapter 7 of HBP Volume-I.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No.31: M/s Vion Global Automotive Private Limited, Delhi
F. No. 01/180/30/AM11/PC-2A
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: To allow import of 3 Electric Cars for R&D purpose.

They have stated that they want to import 3 Electric Vehicles (Hatchback Passenger Car, Crossover / SUV and Small Goods Carrier) for Research & Development Purpose. They would dismantle it for studying the technology, identifying the components for localization, etc. These Electric cars are still undergoing trials in Europe and have not been obtained the vehicle type approval from the European Automotive Test Agencies. In light of the above, they have requested to allow import of three fully built Electric Vehicles for R&D purpose without the Type Approval Document.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it decided to accede to the request of the firm for import of 3 Electric Cars for R&D Purpose.

(Action: Applicant/PC-2A Division)

PH Case No.32: M/s Galaxy Surfactants Ltd., Mumbai
F. No. 01/60/162/703/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Revalidation of MEIS Scrip bearing No.3719001727 dated 17.12.2016.

They have stated that PRC while rejecting their request for revalidation of the scrip has not considered the fact that customs server was not modified as required under PN no. 33/2015-2020 dated 23.10.2017 for extension of automatic revalidation of 24 months from 18 months. The said PN had extended the validity period from 18 months to 24 months for duty credit scrip issued on or after 01.01.2016 under chapter 3 of FTP. The customs server was showing the expiry date as 30.06.2018 instead of the correct expiry date i.e. 16.12.2018. Due to the above error at Customs sever they were not in position to utilize the scrip. Therefore, requested for revalidation for a period of 3 months from the date of transmission of revalidation to customs server by DC, SEZ, as the problem being faced by them were beyond their control.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No.33: M/s Swiss Parenterals Pvt. Ltd., Ahmedabad
F. No. 01/60/162/729/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension in E.O. period Advance Authorization No.0810135225 dated 08.05.2015 issued under normal advance authorization for regularization purpose.

They could not export the entire quantity within stipulated period as the buyer cited the civil war which was taking place in their country due to which party had requested to delay the export of above product.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No.34: M/s Swiss Parenterals Pvt. Ltd., Ahmedabad
F. No. 01/60/162/729/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension in E.O. period Advance Authorization No.0810138307 dated 18.07.2016 issued under normal advance authorization for regularization purpose.

They could not export the entire quantity within stipulated period as the buyer cited the civil war which was taking place in their country due to which party had requested to delay the export of above product.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No.35: M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai
F. No. 01/60/162/172/AM18/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Waiver of 1% Penalty per months on the unfulfilled FOB value for 6 months on the basis of fire accident occurred in their factory as on 31.01.2017 against 9 advance authorization Nos.(i) 0310789164 dated 15.09.2014, (ii) 0310791532 dated 28.11.2014, (iii) 0310806464 dated 21.07.2016, (iv) 0310802661 dated 17.02.2016, (v) 0310806465 dated 21.07.2016, (vi) 0310799822 dated 29.10.2015, (vii) 0310806458 dated 21.07.2016, (viii) 0310806581 dated 25.07.2016 and (ix) 0310802283 dated 08.02.2016.

The firm has made a request for review of decision of PRC meeting No. 29 AM19 dated 30.01.2019. The Committee had given extension of 6 months from the date of endorsement subject to payment of composition fee 1/% per month. In this connection they have stated that due to major fire accident at their plant almost raw material which was cleared under DEEC, finish good which was manufactured with duty free material and semi furnish goods were destroyed and their factory was closed down from last 22 months and is still under construction. So they could not complete their exports obligations on time. Now, as they suffered huge financial losses on account of assets lost under fire and incurred heavy business due to shut down the plant, they are not in a position to pay the heavy penalty approved in above Meeting.

Decision: The Committee examined the case in detail and noted that the circumstances stated by the firm were beyond their control and there is a genuine hardship in the case, hence decided to waive the condition of payment of composition fee of 1% per month on the unfulfilled FOB value for EOP extension of above nine advance authorization, which was imposed by the PRC in its meeting no.29/Am19 dated 30.01.2019.

(Action: Applicant/RA)

PH Case No.36: M/s Express Imprint Pvt. Ltd., Chennai
F. No. 01/60/162/922/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Counting of supply of printed backer cards made through Gillette Diversified Operations Pvt. Ltd., merchant exporter of Oral B Toothbrush towards fulfillment of export obligation against EPCG Authorization No.0430009011 dated 24.09.2010.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019. Shri Nagi Reddi, Managing Director and Shri

A.Sunil Rao, Chief Executive Officer appeared before the committee on behalf of the firm and made the following submissions:

They have stated that M/s. Gillette Diversified Operations (P) Ltd gave them the opportunity to manufacture and supply printed paper board through their supporting manufacturer M/s. Riaclo Enterprises (P) Ltd for the manufacture of the value added product "Toothbrush" specifying their container packing. In the light of their proven supply, GDOPL agreed for the procurement of printed paper boards for the packing of their final product Oral B toothbrush. On this basis, they re-commenced their supply for the packing of their final product Oral B Toothbrush for onward shipment. The shipping bills duly reflected their name as their supporting manufacturer along with their EPCG license number and date, marking off their supply, accounting the quantities in the sheet anchor document – shipping bills. The exports were also completed – USD 1,91.391.65/- by the year of September 2016 within the extended EOP and the balance USD 2,73,791.00/- by the year September 2017. The foreign exchange proceeds were also repatriated in good time. In the circumstances explained above they would request to grant them exemption. Their product of supply namely packing board has been used in the export of toothbrush as its container which is visible.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request of the firm for counting of supply of printed backer cards made through M/s Gillette Diversified Operations Pvt. Ltd. Merchant Exporters of Oral "B" Toothbrush towards fulfillment of export obligation against EPCG Authorization No.0430009011 dated 24.09.2010 subject to the following conditions:-

(1) The name (M/s Xpress Imprint Pvt. Ltd) and their EPCG Authorisation number should be mentioned in the Shipping bills.
(2) EO extension, if any, would be obtained from RA as per the extant policy/HBP.
(3) Value of supplies of packing material made by M/s Xpress Imprint Pvt. Ltd to the final exporter, consignment wise, only `would be taken towards fulfilment of EO
(4) The Firm shall submit No Objection Certificate from M/s Gillette Diversified Operations Pvt. Ltd stating that they shall not claim any benefit from this office on the value of Packaging Materials (Printed backer cards) including counting it towards fulfilment of EO against any other authorisation.

(Action: RA/Applicant)

PH Case No.37: M/s RSI Pvt. Limited, Kolkata
F. No. 01/60/162/909/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Extension in E.O. period of Advance Authorization No.P/W/3496478/C dated 27.10.1994.

They have stated that upon receipt of EOP during 2009, they afforded to begin exports. However, customs authorities did not endorse the exports on the plea that the license and the DEEC Book were in old format. No remedy was given to their representations. Hence, further exports could not be made possible. Owing to erosion of Net worth, they had to approach BFIR for Rehabilitation. They were declared Sick on 23.07.2012. Just around formalization of their scheme, SICA act got repealed during December 2016 and unfortunately, their proposal got aborted. Notwithstanding considerable changes in the overall economic scenario over the years, they continued their EOP in line with the SPIRIT of the Policies resting with July 26, 2018. But for the subject pendency, all prior obligations were fully met.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.38: M/s Bronze Exim Pvt. Ltd., Ludhiana
F. No. 01/60/162/910/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Acceptance of 7 shipping bills towards fulfillment of export obligation against annual Advance Authorization No.3010052047 dated 07.06.2007.

They have stated that the exports have been completed after the expiry of the EO period. After many efforts the same has been operational last year. The goods manufactured from the imported fabric were lying in their warehouse. They contacted some buyers of stock lots to sell out the goods. One of the buyers in UAE was ready to buy the whole stock. As per his condition, the goods were repacked and exported within the schedule time period. They had submitted their export documents to the customs for export of goods against the above advance authorization. But the EDI was not accepting the shipping bill request under the subject Advance Authorization code due to expiry of the authorization. They were under pressure that the buyer might not cancel the order due to delay in shipment, so they completed the export through free shipping bills. All the relevant details like advance authorization number, SION, raw material consumed were declared in the invoices as well as in shipping bills. They have not claimed any other benefit on the shipping bills as all the details were declared beforehand in the relevant export document and there is chance of any dual benefit being availed.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.39: M/s Impel Exports, Bangalore
F. No. 01/60/162/690/AM19/PRC
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Approval for 2 free shipping bill and 11 duty drawback shipping bills (with re-payment of DBK and its interest) towards fulfillment of export obligation of Advance Authorization No.0710107235 dated 19.12.2014.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019. Shri Jeyaram Krishnasamy, Senior Deputy General Manager appeared before the committee on behalf of the firm and made the following submissions:

They have obtained this license and subsequently invalidation letter from RA, Bangalore. After obtaining, they have started procuring the raw material using the invalidation and then while filling the shipping bill; they came to know that this license had transmission issue. They brought this information to RA, Bangalore as well DGFT HQ several times but they did not receive the solution. Due to the transmission issue, they had to file 2 free shipping bills and other 11 shipping bills under duty drawback without amending the shipping bills. They would like to pay back the received duty drawback and its interest to customs upon receiving the committee's approval. They are herewith seeking this committee to approve the free shipping bills as well as the duty drawback shipping bills without amendment of any shipping bills.

Decision: The Committee heard the case in detail and decided to reject the request of the firm for accounting of 2 Free Shipping bills and 11 Duty Drawback Shipping bills towards fulfillment of EO against Advance Authorization No. 0710107235 dated 19.12.2014. However, in view of the request made during the PH, it was decided to allow EOP extension for a period of one year from the date of endorsement, so that the firm can fulfill the stipulated EO. The EDI-Division may also resolve the issue of transmission error and Firm would approach RA within 30 days of resolving the issue by the EDI.

(Action: RA/Applicant/EDI)

PH Case No.40: M/s Les Ateliers De Pondicherry, Puducherry
F. No. 01/92/180/007/AM19/PC-VI
PRC Meeting No. 34/AM19 dated 26.03.2019

Subject: Relaxation of Para 6.15 read with Para 6.04 of FTP and Para 6.10 (a) of HBP 2015-20 and Para 6.37 (b) of HBP 2015-20.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 26.03.2019, Shri V. Subramanian, Chief Financial Officer appeared before the committee on behalf of the firm and made the following submissions:

They have submitted that they are a 100% EOU and were engaged in manufacturing of leather goods in the segment of Medium and Small Industries situated at Puducherry started on 02.01.2008. They were issued LOP on 12.9.2007 and DCP on 2.1.2008. The LOP was valid till 01.01.2018 and the unit has not applied for renewal of their EOU status for the next five year period (3rd five year block). The present owners purchased this firm in June 2011. The unit has intimated that the present management had invested huge amount in buying the 100% EOU and making the unit as operational. However, since 2012 they had faced with several hardships. After prolonged litigation, with the intervention of the Court, they were able to shift their plants under the supervision of an Advocate. The actual shifting was, however, got delayed due to completion of other procedural formalities on 8.12.2016. During the intervening period, as the factory remained closed, machines are inoperative and obsolete and require complete overhaul. The foreign buyer who was solely dependent upon the supplies from them, made alternative arrangements and no longer ready to take supplies from them. Under these circumstances, the company finally decided to wind up their business and approached DC(MEPZ) to allow them to dispose of capital goods in DTA by paying duty on depreciated value. However, DC, MEPZ had permitted for de bonding of the unit with depreciation on capital goods for the first five years only stating that firm has not achieved positive NFE. The DC has intimated that their request could not be permitted since there is no provision in the FTP for de bonding of capital goods under the benefit of depreciation without achieving positive NFE (the unit had achieved negative NFE of RS.1265.83 lakhs during the current 5 year block period). Their exports were made till 2011-12 and imports only till 2009-10. The unit was positive NFE for first five years. However, if taken cumulatively for entire ten year period, the unit is NFE positive to the tune of Rs. 6373.86 Lakhs. Therefore firm has requested for permission to dispose of capital goods in DTA in relaxation of depreciation norms and achievement of positive NFE as prescribed under FTP/HBP.

Decision: After detailed discussions in the meeting, it was decided to refer the case to PC 6 for its examination and finalization.

(Action: PC 6/ Applicant)

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. Omni Matrix Pvt. Ltd., Bangalore	Request for condonation of non-fulfilment of block – wise export obligation and request for extension of EOP, EPCG no. 073000714 dated 22.03.2005	ANF 2D not submitted
2.	M/s. Bhavannji Mills, Tamil Nadu	Condone procedural lapse as per para 5.10 (d) of HBP v1 and 2.58 of FTP 2015-20 for not mentioning EPCG license no. & company name is shipping bill no. 1900828 / 20.03.2008 for EPCG Authorization no: 3530001335 dt. 02.11.2005.	ANF 2D and proof of fee not submitted

3.	M/s. Rama Cylinders Pvt. Ltd, Mumbai	Request for review of rejection	Proof of fee for review with PH not submitted
4.	M/s. Shubhalakshmi Polyesters Ltd, Gujarat	Extension of period for import of items for export AA no. 5210042233 dated 17.04.2017.	ANF 2D and Proof of fee not submitted
5.	M/s. Indian Chemical Council, New Delhi	Claiming of DBK and DEPB by SEZ unit against supply of material received from DTA suppliers	ANF 2D and Proof of fee not submitted
6.	M/s. Infinijewel Synergies Pvt. Ltd, Mumbai	Relaxation in Policy Norms towards export of Gold weighing 452.320 gms.	ANF 2D and proof of fee not submitted
7.	M/s. Visakha Container Terminal Pvt. Ltd., Mumbai	Clarification that import of CGS under the EPCG schemes without payment of IGST shall be extended under Notification no. 79/2017 – customs dated 13.10.2017.	ANF 2D and proof of fee not submitted
8.	M/s. Acmechem Limited, Kolkata	Revalidation of EPCG no. 0219027427 dated 15.09.2016.	ANF 2D and proof of fee not submitted
9.	M/s. Nath Vros Exim International Ltd, New Delhi	Stay order and Relaxation requested against Advance Authorization for Annual Requirement License no. 0510392471 dated 18.12.2014.	ANF 2D not submitted
10.	M/S. Innovative Textiles Limited, New Delhi	Procedure Relaxation in terms of para 2.58 of FTP for transter of 16 EPCG authorization in the name of M/s. S D Polytech Private limited	Proof of fee not submitted
11.	M/s. Garuda Intercust, Bangalore	Re-credit of value and revalidation of Scrips in FMS and also re-validation of FMS license for utilization the spectial additional duties debited earlier and Credit Order issued by customs Authority.	Proof of fee not submitted