

Directorate General of Foreign Trade
Udyog Bhawan
DES-V Section

Minutes of NC-V Meeting held on 29.07.2010

The Meeting No. 18/AM-11 for the licensing year 2010-11 to consider the cases under Duty Exemption Schemes (Chapter-4) held on 29.07.2010 in Room No.213 of DGFT under the Chairmanship of Shri A.K.Singh, Jt. DGFT. The following officers were present: -

| Sl. No | Name of the representatives & their designation | Department |
|--------|---|----------------|
| 1. | Sh. R.A.Lal, Director | R.O, TC, Noida |
| 2. | Sh. J.D.Giri, Nominee, AEPC | AEPC |
| 3. | Sh. Kuldeep Singh, Asstt. Director | MSME |
| 4. | Sh. Pradip Kumar, F.T.D.O | DGFT |

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(TEXTILES AND LEATHER ITEMS)

MEETING NUMBER : 18/84-ALC3/2010 **MEETING DATE** : 29.07.2010

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| 1 | Case No.:4/3/84-ALC3/2010 | Party Name:GAURA V INTERNATIONAL | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Rejected |
| | HQ File :01/84/050/00004/AM11/ | RLA File :05/23/040/00201/AM10/ | Lic.No/Date:0510260196 10.03.2010 | |
| | <p>Decision: The Committee considered the case as per agenda alongwith other relevant papers and perused written comments of DC (MSME) conveyed vide their U.O. No. 37(5)/17/2010-11/Hosy. dated 28.07.2010. It was observed that</p> <p>unit has submitted sketch for each export item and CAD for 2nd & 3rd export item. The measurement & CAD for 1st export items is not provided. In absence of measurement of the export item, it is not possible to workout the requirement of the fabric. The CADs for 2nd & 3rd export items are drafted on the basis of blocks, which consume much fabric and generate higher wastage. The CADs are also not labeled with specifications. So, the CADs cannot be considered for computing the requirement of inputs. Hence, Committee was constrained to reject the case.</p> <p>RLA may take suitable consequential action accordingly.</p> | | | |

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| 2 | Case No.:3/9/84-ALC3/2010 | Party Name:SKY INDUSTRIES LIMITED | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Rejected |
| | HQ File :01/84/050/00039/AM11/ | RLA File :03/95/040/00768/AM10/ | Lic.No/Date:0310565426 19.03.2010 | |
| | <p>Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that nobody from the firm appeared before NC for personal hearing granted to them. In view of this, Committee was constrained to maintain the status quo in this case.</p> <p style="text-align: center;">Firm may be informed accordingly.</p> | | | |

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| Case No.:7/9/84-ALC3/2010 | Party Name:RICHA & CO | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status : Approved |
| HQ File :01/84/050/00043/AM11/ | RLA File :05/24/040/00542/AM10/ | Lic.No/Date:0510261322 29.03.2010 | |

Decision: The Committee considered the case as per agenda and in consultation with the representatives of technical authorities present in the meeting decided to ratify the advance authorization issued in this case as per written comments of DC (MSME) conveyed vide their U.O NO. 37(5)/18/2010-11/Hosy. dated 28.07.2010 as detailed below: -

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| Export item | Import item | Qty. allowed | The GSM should match in both import & export. The R.A shall be advised to take necessary action subject to compliance of other usual conditions. |
| Embroidered Ladies' Vest made of 55% Linen, 45% Cotton Dyed woven Fabric, GSM 190±10%. (Style No. 4003286) | 55% Linen, 45% Cotton Dyed woven Fabric, GSM 190±10%. | 1.85 sq. mtrs. | |
| Embroidered Ladies' Vest made of | 55% Linen, 45% Cotton | 2.21 sq. mtrs. | |

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| 55% Linen, 45% Cotton Dyed woven Fabric, GSM 190±10%. (Style No. 4003286) | Dyed woven Fabric, GSM 190±10%. | | |
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| 4 | Case No.:1/15/85-ALC3/2010 | Party Name:FASHION ACCESSORIES | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Rejected |
| | HQ File :01/85/050/00049/AM11/ | RLA File :05/23/040/00007/AM11/ | Lic.No/Date:0510262996 26.04.2010 | |
| | <p>Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that CAD submitted by applicant firm only mentioned length of fabric but not width of fabric. Further, they have not given calculation sheet and justification for asking higher wastage. In view of this, Committee was constrained to reject the case.</p> <p>RLA may take suitable consequential action accordingly.</p> | | | |

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| 5 | Case No.:1/7/84-ALC3/2010 | Party Name:RICHA GLOBAL EXPORTS P. LTD. | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Deferred |
| | HQ File :01/84/050/00033/AM11/ | RLA File :05/24/040/00032/AM11/ | Lic.No/Date:0510263374 30.04.2010 | Defer Date: 26.08.2010 |
| | <p>Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that case is under examination of DC (MSME). It was decided to defer the case for re-listing on 26.08.2010.</p> | | | |

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| | Case No.:6/12/84-ALC3/2010 | Party Name:STALWART LIFESTYLE PVT.LTD. | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Approved |
| | HQ File :01/84/050/00080/AM11/ | RLA File :05/24/040/00095/AM11/ | Lic.No/Date:0510265823 09.06.2010 | |
| | <p>Decision: - The Committee considered the case as per agenda alongwith other relevant papers and heard Sh. Manoj Mohapatra, Manager (Finance) in the firm, who appeared for personal hearing alongwith one technical person. The representative of the firm explained that export item in question is actually inner for bag. It was also observed that in past</p> | | | |

similar case of the firm has already been cleared by NC as per written comments of DC (MSME) conveyed vide their U.O NO. 37(5)/51/2009-10/Hosy. dated 05.11.2009. Therefore, Committee decided to ratify the advance authorization issued in this case on repeat basis as detailed below:-

| Export Product | Import Item | Qty. allowed. |
|--|--|-------------------------------------|
| Inner for Bag (Doublure totally PM-N51261, made with PU coated fabric with Zipper B34549) | Toile Sari (PU coated fabric), GSM-280+/-10%, width-58" | 0.30 Sq mtrs./Pc |
| | Zipper RAH 33.8/6B34549 CUS | 1.00 Pc/Pc |
| Inner for Bag (Doublure Zipped MM-N51262, made with PU coated fabric & fusing fabric with Zipper B34408) | Toile Sari (PU coated fabric), GSM-280+/-10% , width-58" | 0.57 Sq mtrs./Pc |
| | Zipper RAH 33.8/6B34549 CUS | 1.00 Pc/Pc |
| | Fusing fabric St EVO80 LVP998 weiss, GSM-120+/-10% , width-58" | Not allowed as not found in sample. |
| Inner for Bag (Doublure Zipped GM-N51263,DAM made with PU coated fabric & fusing fabric with Zipper B34744) | Toile Sari (PU coated fabric), GSM-280+/-10%, width-58" | 0.68 Sq mtrs./Pc |
| | Zipper RAH 44.6/6B34744 CUS | 1.00 Pc/Pc |
| | Fusing fabric St EVO80 LVP998 weiss, GSM-280+/-10% | Not allowed as not found in sample. |
| Inner for Bag (Doublure Zipped GM-N56690, MONO made with PU coated fabric & fusing fabric with Zipper B34744) | Toile Sari (PU coated fabric), GSM-280+/-10%, width-58" | 0.68 Sq mtrs./Pc |
| | Zipper RAH 44.6/6B34745 CUS | 1.00 Pc/Pc |
| | Fusing fabric St EVO80 LVP998 weiss, GSM-280+/-10%, width-58" | Not allowed as not found in sample. |

It was also decided that exports made prior to this decision shall not be accounted for but for exports made after this decision shall be accounted for as per NC decision in terms of description of export item. In future case firm shall use the description of export item as per NC decision. The GSM should match in both import & export.

The R.A shall be advised to take necessary action subject to compliance of other usual conditions.

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| 7 | Case No.:1/14/84-ALC3/2010 | Party Name:MACCAFERRI ENVIRONMENTAL SOLUTIONS PVT. LTD. | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Approved |
| | HQ File :01/84/050/00095/AM11/ | RLA File :31/24/040/00053/AM11/ | Lic.No/Date:3110043678 21.06.2010 | |
| | Decision: The Committee considered the case as per agenda alongwith other relevant papers and after deliberations in consultation with the representatives of technical authorities present in the meeting decided to ratify the Advance Authorization issued in this case on repeat basis as detailed below:- | | | |
| | S. No. | Export item | Import item | Quantity allowed |
| | 1 | Paraweb reinforcement Webbing Strips made-up of Polyester Filament Yarn,LLDPE, Masterbatch & Kevlar | 1.Yarn High Tenacity Polyester Filament yarn 2.Linear Low Density Polyethy (LLDPE) 3.Masterbatch 4. Kevlar | 1) 142500 Kgs 2) 89300 Kgs 3) 3602 Kgs 4) 181 Kgs. |
| The ratio of LLDPE & Master batch polymer shall be maintained 100:4. The Regional Authority shall be advised to take necessary action subject to compliance of other usual conditions. | | | | |

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| 8 | Case No.:2/14/84-ALC3/2010 | Party Name:THE RAJLAKSHMI COTTON MILLS P. LTD. | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Rejected |
| | HQ File :01/84/050/00096/AM11/ | RLA File :02/24/040/00048/AM11/ | Lic.No/Date:0210143961 24.06.2010 | |
| | <p>Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that firm have not given size-wise specification, calculation sheet for each export item alongwith justification of seeking higher Qty. of inputs in this case, in absence of which it is not possible to compute the requirement of inputs in this case. Hence, Committee was constrained to reject the case.</p> <p>RLA may take suitable consequential action accordingly.</p> | | | |

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| 9 | Case No.:4/18/84-ALC3/2010 | Party Name:WELSPUN SYNTEX LTD. | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Deferred |
| | HQ File :01/84/050/00110/AM11/ | RLA File :03/95/040/00190/AM11/ | Lic.No/Date:0310583744 15.07.2010 | Defer Date: 26.08.2010 |
| | <p>Decision: The Committee considered the case as per agenda and observed that copy of application has not been received in this case. It was therefore decided to defer the case for re-listing on 26.08.2010.</p> | | | |

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| 10 | Case No.:5/18/84-ALC3/2010 | Party Name:RAYMOND LIMITED | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Rejected |
| | HQ File :01/84/050/00111/AM11/ | RLA File :03/95/040/00275/AM11/ | Lic.No/Date:0310583899 16.07.2010 | |
| | <p>Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that firm have not given composition of Silk and Wool in the export item. Further, it is also not mentioned the weight of</p> | | | |

export item without dying and after dying. In view of the above, it is not possible to compute the requirement of inputs in this case. Hence, Committee was constrained to reject the case.

RLA may take suitable consequential action accordingly.

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| 11 | Case No.:6/18/84-ALC3/2010 | Party Name:BOMBAY RAYON FASHIONS LIMITED | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Deferred |
| | HQ File :01/84/050/00112/AM11/ | RLA File :03/94/040/00330/AM11/ | Lic.No/Date:0310584096 19.07.2010 | Defer Date: 26.08.2010 |
| | Decision: The Committee considered the case as per agenda and observed that copy of application has not been received in this case. It was therefore decided to defer the case for re-listing on 26.08.2010. | | | |

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| 12 | Case No.:1/18/84-ALC3/2010 | Party Name:PLEADERS KAMP, | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Deferred |
| | HQ File :01/84/050/00107/AM11/ | RLA File :04/24/040/00094/AM11/ | Lic.No/Date:0410115683 20.07.2010 | Defer Date:26.08.2010 |
| | Decision: The Committee considered the case as per agenda and observed that copy of application has not been received in this case. It was therefore decided to defer the case for re-listing on 26.08.2010. | | | |

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| 13 | Case No.:2/18/84-ALC3/2010 | Party Name:RADNIK EXPORTS | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Deferred |
| | HQ File :01/84/050/00108/AM11/ | RLA File :05/24/040/00149/AM11/ | Lic.No/Date:0510268426 20.07.2010 | Defer Date:26.08.2010 |
| | Decision: The Committee considered the case as per agenda and observed that copy of application has not been received in this case. It was therefore decided to defer the case for re-listing on 26.08.2010. | | | |

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| | Case No.:3/18/84-ALC3/2010 | Party Name:NEO CORP INTERNATIONAL LIMITED | Meet No/Date:18/84-ALC3/2010 29.07.2010 | Status: Deferred |
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| 14 | HQ File :01/84/050/00109/AM11/ | RLA File :11/24/040/00047/AM10/ | Lic.No/Date:1110022833 21.07.2010 | Defer Date:26.08.2010 |
| Decision: The Committee considered the case as per agenda and observed that copy of application has not been received in this case. It was therefore decided to defer the case for re-listing on 26.08.2010. | | | | |

Manual agenda cases

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| Case No.155 | M/s Texport Syndicate India Ltd., Mumbai |
| NC No.18/AM11 | F.No.01/84/50/31/AM02/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.0310100627 dated 07.09.2001. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and in consultation with the representatives of technical authorities present in the meeting decided to call for the applicant firm for personal hearing before NC meeting to be held on 26.08.2010 alongwith sample, complete justification and technical person to explain the case.

The case stands deferred for re-listing on 28.08.2010.

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| Case No.156 | M/s Bombay Rayon Fashions Ltd., Mumbai |
| NC No.18/AM11 | F.No.01/84/50/227/AM10/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.0310546876 dated 20.11.2009. |

Decision: The Committee considered the case as per agenda and observed that reply to DC (MSME) letter dated 25.06.2010 is still awaited from firm. It was therefore decided to defer the case for re-listing on 26.08.2010.

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| Case No.157 | M/s Bombay Rayon Fashions Ltd., Mumbai |
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| NC No.18/AM11 | F.No.01/84/50/140/AM10/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.0310540102 dated 01.10.2009. |

Decision: The Committee considered the case as per agenda and observed that reply to DC (MSME) letter dated 25.06.2010 is still awaited from firm. It was therefore decided to defer the case for re-listing on 26.08.2010.

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| Case No.158 | M/s Loyal Textiles Mills Ltd., Kovilpatti |
| NC No.18/AM11 | F.No.01/84/50/176/AM10/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms for import of dyes & chemicals for export of technical garments. |

Decision: The Committee considered the case as per agenda and decided to call for Industry data justifying the requirement of Dyes & Chemicals used in technical garments separately for normal chemicals and specialty chemicals comparatively. It was therefore decided to defer the case for re-listing on 09.09.2010.

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| Case No.159 | M/s Ammayapper Textiles Pvt. Ltd., Chennai |
| NC No.18/AM11 | F.No.01/84/50/409/AM09/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.0410100725 dated 10.12.2008. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that case is under examination of DC (MSME). It was decided to defer the case for re-listing on 26.08.2010.

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| Case No.160 | M/s Dynamic Techno Medicals Pvt. Ltd., Kerala |
| NC No.18/AM11 | F.No.01/84/50/29/AM10/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.1010033656 dated 15.05.2009. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that case

is under examination of DIPP. It was decided to defer the case for re-listing on 26.08.2010.

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| Case No.161 | M/s S.L.Bnathia Textiles Industries Ltd., Surat |
| NC No.18/AM11 | F.No.01/84/50/163/AM10/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.5210028465 dated 06.10.2009. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that nobody from the firm appeared before NC for personal hearing granted to them. In view of this, Committee was constrained to maintain the status quo in this case.

Firm may be informed accordingly.

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| Case No.162 | M/s Sky Industries Ltd., Mumbai |
| NC No.18/AM11 | F.No.01/84/50/571/AM07/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.0310424634 dated 27.03.2007. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that nobody from the firm appeared before NC for personal hearing granted to them. In view of this, Committee was constrained to maintain the status quo in this case.

Firm may be informed accordingly.

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| Case No.163 | M/s Sky Industries Ltd., Mumbai |
| NC No.18/AM11 | F.No.01/84/162/579/AM08/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.0310438746 dated 08.08.2007. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that nobody from the firm appeared before NC for personal hearing granted to them. In view of this, Committee was

constrained to maintain the status quo in this case.

Firm may be informed accordingly.

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| Case No.164 | M/s Sky Industries Ltd., Mumbai |
| NC No.18/AM11 | F.No.01/84/162/1042/AM08/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.0310452538 dated 04.12.2007. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that nobody from the firm appeared before NC for personal hearing granted to them. In view of this, Committee was constrained to maintain the status quo in this case.

Firm may be informed accordingly.

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| Case No.165 | M/s Arvind Ltd., Ahmedabad |
| NC No.18/AM11 | F.No.01/84/50/299/AM10/DES-V |
| Dated 29.7.2010 | Ratification of input output norms in respect of Advance authorization No.0810087752 dated 23.04.2010. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that firm have not given the segregated weight of export item for dyed/printed/coated to used on T400 fiber alongwith justification for that Qty., in absence of which it is not possible to compute the requirement of inputs. The Committee after deliberations in consultation with the representatives of technical authorities present in the meeting decided to disallow the item of import at S.No. 1, 2, 3, 4 and 5 in this case. The item of import at S.No. 6 may be allowed as per Packing Policy.

The R.A shall be advised to take necessary action subject to compliance of other usual conditions.

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| Case No.166 | M/s Chandramukhi Impex Pvt. Ltd., Kolkata |
| NC No.18/AM11 | F.No.01/84/50/59/AM09/DES-V |
| Dated 29.7.2010 | Re-fixation of input output norms in respect of Advance authorization No.0210109600 dated 27.02.2008. |

Decision: The Committee considered the case as per agenda and in consultation with the representatives of technical authorities present in the meeting decided to ratify the advance authorization issued in this case by allowing import item @ 4.05 Sq mtrs./Pc in terms of Policy Circular No. 34/(RE-07)/2004-2009 dated 24th March, 2008.

The GSM should match in import & Export.

The R.A shall be advised to take necessary action subject to compliance of other usual conditions.

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| Case No.167 | M/s Koshambh Multitred Pvt. Ltd., Baroda |
| NC No.18/AM11 | F.No.01/84/162/25/AM11/DES-V |
| Dated 29.7.2010 | Clarification regarding entitlement of yarn dyed fabrics as input against export of printed fabric under SION, J-325. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that no reference has been received either from Customs or applicant firm. In view of this, Committee was constrained to maintain the status quo in this case.

Firm may be informed accordingly.

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| Case No.168 | M/s Pioneer calicos Product Pvt. Ltd., Pune |
| NC No.18/AM11 | F.No.01/84/162/296/AM10/DES-V |
| Dated 29.7.2010 | Ratification of input output norms in respect of Advance authorization No.3110039450 dated 31.07.2009. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and observed that firm have asked for repeat basis input output norms as decided in advance auhtorisation No. 3110038965 dated

23.6.2009 which has since been surrendered by them. The Committee felt that case is finalized on specific Style No. of export item basis not on repeat of the case basis. It was also observed that in the shipping bills no any style No. has been mentioned so that similarity can be ascertained in this case. Hence, in absence of specific style No. in this case it is not possible to determine the similarity of the case. In view of this, Committee was constrained to maintain the status quo in this case.

Firm may be informed accordingly.

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| Case No.169 | Reference received from Policy-III Section |
| NC No.18/AM11 | F.No.01/84/162/130/AM10/DES-V |
| Dated 29.7.2010 | Clarificatiion for eligibility under Focus Product Scheme. |

Decision: The Committee considered the case as per agenda alongwith other relevant papers and perused the written comment of DC (MSME) conveyed vide their U.O No. 37(5)/19/2010-2011/Hosy. dated 28.07.2010. The Committee felt that a Technical textile is a textile product manufactured for non-aesthetic purposes, where function is the primary criterion. Technical textiles include textiles for automotive applications, medical textiles, geotextiles, agrotextiles and protective clothing like heat and radiation protection for fire fighter clothing, molten metal protection for welders, stab protection and bulletproof vests and spacesuits etc.

As per conceren of items pertaining to HS code 5407, it was observed that the following items may cover under Technical textiles;

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| | Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters: |
| | Unbleached: |
| 5407 10 11 | Parachute fabric |
| 5407 10 12 | Tent fabrics |
| 5407 10 13 | Nylon furnishing fabrics |
| 5407 10 14 | Umbrella cloth panel fabrics |
| 5407 10 15 | Other nylon and polyamide fabrics (filament) |

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| | Bleached: |
| 5407 10 21 | Parachute fabric |
| 5407 10 22 | Tent fabrics |
| 5407 10 23 | Nylon furnishing fabrics |
| 5407 10 24 | Umbrella cloth panel fabrics |
| 5407 10 25 | Other nylon and polyamide fabrics of filament yarn |
| | Dyed: |
| 5407 10 31 | Parachute Fabrics |
| 5407 10 32 | Tent fabrics |
| 5407 10 33 | Nylon furnishing fabrics |
| 5407 10 34 | Umbrella cloth panel fabrics |
| 5407 10 35 | Other nylon and polyamide fabrics (filament) |

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| | Printed: |
| 5407 10 41 | Parachute fabric |
| 5407 10 42 | Tent fabrics |
| 5407 10 43 | Nylon furnishing fabrics |
| 5407 10 44 | Umbrella cloth panel fabrics |
| 5407 10 45 | Other nylon and polyamide fabrics (filament) |
| | Other: |
| 5407 10 91 | Parachute fabrics |
| 5407 10 92 | Tent fabrics |
| 5407 10 93 | Nylon furnishing fabrics |
| 5407 10 94 | Umbrella cloth panel fabrics |
| | Woven fabrics obtained from strip or the like: |
| 5407 20 10 | Unbleached |
| 5407 20 20 | Bleached |
| 5407 20 30 | Dyed |

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| 5407 20 40 | Printed |
| 5407 20 90 | Other |
| | Fabrics specified in Note 9 to Section XI: (of man-made fabrics, impregnated, coated, covered or laminated with plastics) |
| 5407 30 10 | Unbleached |
| 5407 30 20 | Bleached |
| 5407 30 30 | Dyed |
| 5407 30 40 | Printed |

The other items under different codes to HS 5407 are the general fabrics used for different purposes like wearing apparels and to give aesthetic look to articales etc. So, these items may not be treated as technical textiles. Hence, eligibility for benefits of FPS may be decided as per above mentioned ITC (HS) code series 5407 under DEPB rates. It was therefore, decided to refer back the case to Policy –III Section for taking necessary action accordingly.

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