Date of Uploading 11/03/2020

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 25.02.2020 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.32/AM20 held on 25.02.2020

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 Anil Aggarwal — Addl. DGFT
6. 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. Kemwell Biopharma Pvt. Ltd., Karnataka	1&2
2.	M/s. Jabil Circuit India Pvt. Ltd., Mumbai	3
3.	M/s. Vcare Engineering Private Limited, Vadodara	4
4.	M/s. Reitz India Limited, Hyderabad	5
5.	M/s. Usha Fashion Pvt. Ltd., Maharashtra	6
6.	M/s. Reliance Industries Limited, Mumbai	7 to 9
7.	M/s. Hira Export, Dinajpur (W.B.)	10
8.	M/s. Arene Life Sciences Limited, Telangana	11
9.	M/s. Ritesh Jewellers, Mumbai	12
10.	M/s. Bosch Limited, Bangalore	13&14
11.	M/s. Cvent India Pvt. Ltd., New Delhi	15
12.	M/s. Larsen & Toubro Limited, Mumbai	16
13.	M/s. Sanjivani Paranteral Limited, Mumbai	17
14.	M/s. Kanodia Technoplast Limited, New Delhi	18
15.	M/s. KNA Packaging, Gujarat	19
16.	M/s. Oil India Limited,	20

PH Case No. 01 M/s. Kemwell Biopharma Pvt. Ltd., Karnataka
F. No. 01/60/162/758/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: To count the export of one Drawback Shipping Bill No.2203380 dated 14.11.2016 under the Advance Authorisation No.0710110353 dated 01.09.2016 for regularisation and discharge of export obligation.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020. Shri Aruldoss Samathanam, Assistant General Manager - SCM appeared on behalf of the firm and made the following submissions:

The applicant stated that they had imported raw material BEDQUILINE FUMAARATE API vide Bill of Entry No.6756113 dated 17.09.2016. They had manufactured and exported tablets to JSC Pharm standard Russia vide export Invoice No.16140307 dated 09.11.2016 and Shipping Bill No.2203380 dated 14.11.2016. However, by oversight they had filed the drawback shipping bill instead of advance license scheme shipping bills. They also undertake that they have not considered the above said shipping bill for any other advance license but only for EODC of the subject license. Hence, requested to allow accounting of export of Shipping Bill No.2203380 dated 14.11.2016 under Advance License No.07101110353 dated 01.09.2016 for regularisation and discharge of export obligation.

Decision: The Committee heard the submission 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 in choosing a wrong scheme for their shipping bill. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

PH Case No. 02 M/s. Kemwell Biopharma Pvt. Ltd., Karnataka
F. No. 01/60/162/759/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: To count the export of 5 EOU shipping bills and 2 drawback shipping bills under the Advance Authorisation No.0710109957 dated 15.06.2016 for regularisation and discharge of export obligation.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020. Shri Aruldoss Samathanam, Assistant General Manager - SCM appeared on behalf of the firm and made the following submissions:

The applicant stated that they have converted their unit from EOU to DTA w.e.f. 01.08.2016. Based on stock available as on 31.03.2016, they had submitted the details to Central Excise as well as CSEZ and taken approval for transfer of stock from EOU scheme to advance license scheme. Accordingly, they obtained the subject license. They have executed the Ex-Bond Bill of Entry as on 30.06.2016 for stock available with them and approved from the Customs Authorities. Final EOU exit letter was received by them on 29.07.2016 and with final approval of ECC amendment they have started DTA transactions from 01.08.2016. Hence, requested to allow accounting of export against 5 EOU Shipping Bills No.(i) 8734995 dated 08.07.2016, (ii) 8905223 dated 18.07.2016, (iii) 8770144 dated 11.07.2016, (iv)

8859370 dated 14.07.2016, (v) 8513034 dated 27.06.2016 and 2 Drawback Shipping Bill No.(i) 9594432 dated 22.08.2016 and (ii) 9418750 dated 12.08.2016 under the above advance license for regularisation and discharge of export obligation.

<u>Decision:</u> The Committee went through the statement made by the applicant and discussed the matter at length. The Committee decided to count the export of 5 EOU Shipping Bills No.(i) 8734995 dated 08.07.2016, (ii) 8905223 dated 18.07.2016, (iii) 8770144 dated 11.07.2016, (iv) 8859370 dated 14.07.2016, and (v) 8513034 dated 27.06.2016 towards fulfillment of EO against Advance Authorisation No.0710109957 dated 15.06.2016, since these exports were made during the transition time while converting from EOU to DTA. The Committee did not approve other request to count the export of 2 Drawback Shipping bills No.(i) 9594432 dated 22.08.2016 and (ii) 9418750 dated 12.08.2016 towards fulfillment of EO against subject advance authorisation as the same were found to be without any merit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting, for doing the needful.

(Action: Applicant/RA-Bangalore)

PH Case No. 03 M/s. Jabil Circuit India Pvt. Ltd., Mumbai
F. No. 01/60/162/446/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Condonation of delay in submitting SHIS application for the export made during the period 2010-11.

<u>Decision:</u> The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 04 M/s. Vcare Engineering Private Limited, Vadodara
F. No. 01/60/162/160/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: To allow MEIS benefit without late cut for the export made in Financial Year 2015-16.

<u>Decision:</u> The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 05 M/s. Reitz India Limited, Hyderabad
F. No. 01/60/162/469/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Extension in E.O. period against Advance Authorisation No.0910047380 dated 30.06.2011.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 06 M/s. Usha Fashion Pvt. Ltd., Maharashtra
F. No. 01/60/162/618/AM19 /PRC
PRC Meeting No.32/AM20 dated 25.02.2020

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

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020. Shri Ashish Gupta, Authorised Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that they had applied for TED claim to RA, Mumbai for value of Rs.9, 51,720/- (claim for 18 invoices). RA, Mumbai have approved their claim and issued approval letter against 6 invoices. Their claim was not considered for balance 12 invoices. The reason stated by RA Mumbai is less payment as some of their supplies were made prior to issue of invalidation letter. In this connection, applicant explained that their invalidation request was submitted on time however same was under consideration. Their supplies have taken place during the period of application for invalidation and issue of invalidation.

Date of issuance of license	28.06.2012
Date of supplies	24.08.2012 to 31.10.2012
Date of invalidation	11.09.2012

All the invoices clearly shows the EPCG license number, there is a clear correlation between supply and EPCG License. Hence, requested to consider 12 invoices as their application 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 Committee discussed the case at length and found no merit or hardship in the arguments made by the firm for considering their request to allow TED benefits on supplies made prior to issue of the invalidation letter. Accordingly, it decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 07 M/s. Reliance Industries Limited, Mumbai
F. No. 01/60/162/462/AM19/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Grant of Duty Credit under MEIS wherein shipping bills have 'N' in scheme reward column (10 shipping bills).

Umar

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020. Shri Ashutosh Verma, Vice President (EXIM) appeared on behalf of the firm and made the following submissions:

The applicant stated that at the time of filing their shipping bills, they have inadvertently selected the reward scheme as 'No' instead of 'Yes' due to which these shipping bills could not be available for MEIS application in DGFT System. When they approach to Customs for amendment of these shipping bills, Customs Department have issued them manual amendment certificate against 10 shipping bills since no EDI modification in shipping bill can be carried out once EGM is filed.

Decision: The Committee heard the submission made by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for whatsoever reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

(Action: Applicant)

PH Case No. 08 M/s. Reliance Industries Limited, Mumbai
F. No. 01/60/162/362/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Grant of Duty Credit under MEIS wherein shipping bills have 'N' in scheme rewards column (41 shipping bills).

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020. Shri Ashutosh Verma, Vice President (EXIM) appeared on behalf of the firm and made the following submissions:

The applicant stated that at the time of filing their shipping bills, they have inadvertently selected the reward scheme as 'No' instead of 'Yes' due to which these shipping bills could not be available for MEIS application in DGFT System. When they approach to Customs for amendment of these shipping bills, Customs Department have issued them manual amendment certificate against 41 shipping bills since no EDI modification in shipping bills can be carried out once EGM is filed.

Decision: The Committee heard the submission made by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for whatsoever reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

(Action: Applicant)

PH Case No. 09 M/s. Reliance Industries Limited, Mumbai
F. No. 01/60/162/546/AM19/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Grant of Duty Credit under MEIS wherein shipping bills have 'N' in scheme reward column (5 shipping bills).

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020. Shri Ashutosh Verma, Vice President (EXIM) appeared on behalf of the firm and made the following submissions:

The applicant stated that at the time of filing their shipping bills, they have inadvertently selected the reward scheme as 'No' instead of 'Yes' due to which these shipping bills could not be available for MEIS application in DGFT System. When they approach to Customs for amendment of these shipping bills, Customs Department have issued them manual amendment certificate against 5 shipping bills since no EDI modification in shipping bill can be carried out once EGM is filed.

Decision: The Committee heard the submission made by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for whatsoever reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

(Action: Applicant)

PH Case No. 10 M/s. Hira Export, Dinajpur (W.B.)
F. No. 01/91/171/090/AM20/EC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Relaxation in the time period for registration of irrevocable L/C as per Para 1.05(b) of the FTP 2015-20 for export of Onion against 2 L/C No.(i) 0873190715 dated 02.09.2019 and (ii) 003119010564 dated 24.09.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 25.02.2020. Shri Ankan Rai, Authorised Representative appeared on behalf of the firm before the Policy Relaxation Committee (PRC) and made the following submissions:

This is a review case of the PRC Meeting No.26/AM20 dated 07.01.2020 (Case No.31&32). The applicant stated that in the instant hearing, they are seeking relief and/or relaxation of the procedural requirement of getting registration of L/C within15 day period as mentioned in clause 1.05(b) of FTP 2015-20. There is a vested right in their favor. The registration of the Irrevocable Letter of Credit is a step for the purpose of recognition of such right and the Hon'ble DGFT under clause 2.58 have the power to grant, relief, relaxation on the ground of hardship caused to any person or class from any provisions of the FTP or any procedures. There is also a commitment of export through the said Irrevocable L/C issued prior to the imposition of the ban on exports of onions. Furthermore, by relaxing the said 15 days period, in no manner the policy will be diluted as there is a change in the market scenario concerning instant issue and the price of onions have normalized to a great extent at present. The relaxation is being sought in view of the undue hardship being caused to them as there are two subsisting Irrevocable Letter of Credits dated 2nd September 2019 and 24th September 2019 in their favour prior to the imposition of the ban. In other words, their vested right is being prejudiced because of the procedure envisaged in clause 1.05(b) of the FTP 2015-20 and same, in their respectful submission, can be relaxed. Moreover, said delay in submitting their application for registration was not unavoidable as the proprietor was suffering from serious health ailments when the ban was imposed. Specifically, in view of aforesaid circumstances, undue hardship is being caused to their goodwill, reputation and revenue as they are unable to fulfill the export commitments made by them. The chain of events in their case is as follows:

(i) They had submitted their first representation to RA, Kolkata on 28th October, 2019 and on 29th October, 2019 (as against expiry of stipulated 15 days period on 14.10.2019) ,
(ii) RA, Kolkata rejected their request on 30.10.2019,
(iii) They had submitted their 2nd representation to RA, Kolkata on 04.11.2019,
(iv) RA, Kolkata again rejected it on 07.11.2019 with a direction to represent before DGFT, New Delhi,
(v) Accordingly, they had submitted representation to DGFT on 07.11.2019,
(vi) 1st Writ Petition order dated 24.12.2019 - Direction to DGFT to consider their representation/application,
(vii) Decision of PRC Meeting No.26/AM20 dated 07.01.2020 received from DGFT on 23.01.2020 and
(viii) 2nd Writ Petition Order on 12.02.2020 - Direction to re-consider their application and give them a hearing.

Decision. The Committee heard the submission made by the applicant along with Court Order dated 24.12.2019 of 1st WP No.22228 of 2019 and Order dated 12.02.2020 of 2nd WP No.1545 (W) of 2020 passed by Hon'ble High Court at Calcutta and discussed the matter at length.

2. The Committee observed that in respect of order dated 24.12.2019 of above mentioned WP, the matter was already considered in the PRC Meeting No.26/AM20 dated 07.01.2020 (under Case No.31&32). **The Committee after having discussed the case in detail observed that the firm did not approach concerned RA for registration of their contract as was required under prescribed transitional arrangement. It found no merit in it and hence decided to reject the request of the firm for relaxation of transitional provisions under Para 1.05 of the FTP.** The decision of PRC of said meeting was uploaded on DGFT Website on 22.01.2020 and the same has also been intimated to the firm vide mail dated 23.01.2020.

3. On perusal of the Hon'ble High Court at Calcutta Order dated 12.02.2020 with request to WP No.1545(W) of 2020, the Committee further observed and noted that policy provision as under Para 1.05(b) of FTP 2015-20 is:

> ***"In case an export or import that is permitted freely under FTP is subsequently subjected to any restriction or regulation, such export or import will ordinarily be permitted, notwithstanding such restriction or regulation, unless otherwise stipulated. This is subject to the condition that the shipment of export or import is made within the original validity period of an irrevocable commercial letter of credit, established before the date of imposition of such restriction and it shall be restricted to the balance value and quantity available and time period of such irrevocable letter of credit. For operationalising such irrevocable letter of credit, the***

Ungant

applicant shall have to register the Letter of Credit with jurisdictional Regional Authority (RA) against computerized receipt, within 15 days of the imposition of any such restriction or regulation".

4. Thus, in case of any item coming under some kind of restriction or regulation, as is the case in this matter, where Export policy of Onions was changed from 'Free' category to 'prohibited category' w.e.f. 29.9.2019, export/import shall be permitted only if an irrevocable Letter of Credit is available and the same is registered with the jurisdictional RA of DGFT within 15 days of imposition of such restriction/regulation.

5. In the instant case, the Committee noted that the firm did not approach RA concerned for registration of their irrevocable LCs within 15 days period as required under the aforementioned Para 1.05(b) of FTP. In the Notification No.21/2015-20 dated 29.09.2019 the following was mentioned:

> "***Export policy of onion for the item description at Serial Number 51 & 52 of Chapter 7 of Schedule 2 of ITC (HS) classification of Export & Import Items is amended from free to prohibited till further orders".*** Thus, the firm had to take steps as per change of regime from 'free' to 'restricted'.

6. The Committee also noted that the request has already been rejected by RA, Kolkata vide their letter dated 30.10.2019. Accordingly, the Committee after hearing the representatives and after due deliberations observed that firm has not fulfilled the requirements prescribed under Para 1.05 of the FTP. Further, the firm has not been able to give any cogent reasons for not fulfilling the 15 days requirement except that their proprietor was suffering from serious health ailments for which no supporting documents have been added. The Committee considered the health grounds and did not find the health condition as a sufficient ground for not fulfilling the prescribed requirements. When applicant filed after 15 days of expiry of the time period, as given in the Policy, the applicant filed the application without any supporting document of health condition having improved to prove that, the Proprietor was in a position to file the requisite application. Accordingly, Committee found no merit in the case and decided to reject the request of the firm for any relaxation of transitional provisions under Para 1.05 of the FTP 2015-20.

(Action: Applicant)

Case No. 11 M/s. Arene Life Sciences Limited, Telangana
F. No. 01/53/162/778/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Condonation of one day delay for clubbing of 2 Advance Authorisation No.0910059260 dated 12.02.2014 and 0910062498 dated 13.08.2015.

The applicant stated that they have obtained the 1st authorization for export of 20,000 kgs of Gabapentin under no-norms category. The adhoc norms were fixed by ALC, in its Meeting No.10/82 dated 12.11.2014. They had exported 18,000 kgs (90%) of the item in terms of quantity and imported only 50% of raw material as against allowed as per their actual exports. Similarly, they have obtained the second

Ɋnan

authorization for export of 20,000 kgs of same item and under no-norms category. The export item of quantity was amended and reduced to 9,203 kgs vide amendment letter dated 19.07.2017. The adhoc norms were fixed by ALC in its Meeting No.20/82 dated 09.03.2016. Further, stated that due to not having export orders, they had exported 4,000 kgs (43%) out of 9,203 kgs of the item in terms of quantity. But they have imported total allowed quantity of raw material which was allowed as per the authorization. Their request was not considered by RA, Hyderabad and advised to approach PRC. In view of this, to avoid excess imports made against the second authorization, they intend to club with the first authorization for redemption purpose.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and decided to relax the condition of 18 months as laid down in Para 4.38(vi) (i.e. the delay of 1 day) as amended vide Public Notice No.70/2015-20 dated 30.01.2019 for clubbing of Advance Authorization No.0910059260 dated 12.02.2014 and 0910062498 dated 13.08.2015. 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-Hyderabad)

Case No. 12 M/s. Ritesh Jewellers, Mumbai
F. No. 01/53/162/798/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Condonation of delay of 72 Hours in shipment of Gold Jewellery.

The applicant stated that the delay was caused because; Customs Department of Dubai was closed from 28.11.2019 to 02.12.2019. Further, added that the order which they had received from Customer was mixture of machine made and handmade designer jewellery. Such type of handmade jewellery takes 50-70 days for manufacturing and in between there was Diwali vacation, so artisans were on holiday for a week. They are exporting for past 4 years and trying to create more revenue for the country. This is the first time that their shipment got delayed by 72 hours.

Decision: The Committee examined the records submitted and statement made by the firm. After discussing the matter at length it observed that there is merit in the case and decided to condone the delay of 72 Hours in shipment of gold Jewellery made vide invoice dated 04.12.2019.

(Action: Applicant)

Case No. 13 M/s. Bosch Limited, Bangalore
F. No. 01/53/162/779/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: To allow MEIS benefit against 185 shipping bills wherein MEIS reward scheme was inadvertently selected as 'No' instead of 'Yes'.

The applicant stated that the system of online filing of shipping bills should immediately be amended by making 'Yes' instead of 'No' so that exporters should not suffer due to wrong default setting in the system. The option "Yes" should be automatically presumed unless the exporter specifically choose "No" since, if an exporter mentioned MEIS intention in the shipping bill it is presumed that he intends to get MEIS benefit. Hence, requested for consideration of said shipping bills for grant of MEIS on export of Auto parts.

Decision: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for whatsoever reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 14 M/s. Bosch Limited, Bangalore
F. No. 01/53/162/780/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: To allow MEIS benefit against 57 shipping bills wherein MEIS reward scheme was inadvertently selected as 'No' instead of 'Y'.

The applicant stated that the system of online filing of shipping bills should immediately be amended by making 'Yes' instead of 'No' so that exporters should not suffer due to wrong default setting in the system. The option "Yes" should be automatically be presumed unless the exporter specifically choose "No" since, if an exporter mentioned MEIS intention in the shipping bill it is presumed that he intends to get MEIS benefit. Hence, requested for consideration of said shipping bills for grant of MEIS on export of Auto parts.

Decision: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for whatsoever reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 15 M/s. Cvent India Pvt. Ltd., New Delhi
F. No. 01/53/162/791/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: To waive off the late cut imposed by RA against SEIS File No.41/21/098/500002/AM20 for the FY 2017-18.

The applicant stated that they had filed SEIS application for 2017-18 to CLA, New Delhi on 27.03.2019 which was filed within timelines as prescribed under Para 3.15(b) of HBP 2015-20. However, in view of PC No.25/2015-20 dated 01.07.2019; they were required to file their SEIS application with Noida SEZ as the export turnover of their DTA unit was Nil. Thereafter, they had to withdraw their application from CLA, New Delhi and they had to re-submit the application with Noida SEZ. In order to re-submit the application to Noida SEZ, they had requested to CLA, New Delhi to activate the server to enable them to re-submit the application on 03.09.2019. After activated the server they re-submitted the application on 17.12.2019. The application filed with Noida SEZ on 17.12.2019 has been imposed with a late cut in their online application in terms of Para 9.02 of HBP. They had filed the application to RA concerned within time as per Para 3.06 of the HBP. However, they had to re-submit the application to another RA viz. Noida SEZ in view of the clarification issued vide PC No.25/2015-20 dated 01.07.2019. There is no fault on their side and the delay is due to the revised PC issued in July 2019 when the SEIS application for FY 2017-18 was already filed in line with the circulars or guidelines issued till that time. Further, on the basis of said PC, they were about to file application in September 2019, however, due to the technical error faced in filing of online SEIS application; they were able to file the same on 17.12.2019. Therefore on the basis of above, the late cut should not be imposed on them against the SEIS application filed for FY 2017-18.

Decision: The committee went through the statements made by the firm and noted that there is merit in the case as initially the firm had filed application within time. Accordingly it decided to waive off the late cut imposed against SEIS File No.41/21/098/500002/AM20 for the FY 2017-18. However, firm shall submit the proof of submission of their application in CLA New Delhi within prescribed time period to the satisfaction of Noida –SEZ. The firm shall approach Noida-SEZ within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/Noida-SEZ/CLA-New Delhi)

Case No. 16 M/s. Larsen & Toubro Limited, Mumbai
F. No. 01/53/162/151/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Condonation of application fee equivalent to 1% of duty saved amount and Para 4.25(a)(ii) is not made application in their case against Advance Authorisation No.0310791521 dated 28.11.2014.

The applicant stated that the subject authorisation was issued to them for manufacture/supply of Piping Spools to M/s Rajasthan Rajya Vidyut Utpadan Nigam Limited (PRVUNL) for their 2X660 MW Chabra Theremal Power Station at Baran, Rajsthan. They had submitted the completed documents for redemption on 14.03.2019. A notarized coy of Payment Certificate submitted was misplaced/lost. Meanwhile, they had received Deficiency Letter dated 15.04.2019 from RA, Mumbai to submit 1% of duty saved amount as per Para 4.52(a)(ii) of HBP 2015-20 for misplaced/lost documents. They have submitted their request online for condonation of application fee equivalent to 1% of duty saved amount. Further, stated that since Para 4.52(a)(ii) refers to 'loss of EP shipping bill/BRC' not applicable in this case being deemed exports.

Decision: The Committee went through the submission made by the firm and noted that policy provisions are very clear in this regard. After detailed discussions, it found no merit in their case. Hence, decided to reject the request of the firm.

(Action: Applicant)

Case No. 17 M/s. Sanjivani Paranteral Limited, Mumbai
F. No. 01/53/162/804/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: To allow MEIS benefit against Shipping Bill No.1484643 dated 06.10.2016.

The applicant stated that they made the shipment to Russia for export of Moreopenem –leksvm vide Shipping Bill No.1484643 dated 06.10.2016. They had received payment in time on 06.04.2017 (within 6 months). But bank has uploaded BRC on 31.10.2019 after availability of E BRC on DGFT server. They are trying to apply for MEIS, but they are getting MEIS value as '00'. Hence, requested to allow them to file the claim for MEIS as their e-BRC is uploaded late by the Bank on 31.10.2019 without late cut.

Decision: The Committee examined the case in detail and in view of justification provided by the firm the Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm for grant of MEIS benefit against Shipping Bill No.1484643 dated 06.10.2016 without any late cut. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 18 M/s. Kanodia Technoplast Limited, New Delhi
F. No. 01/53/162/803/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Regularisation of export made beyond EOP (24 months) and extension in E.O. period for 3 months from the date of endorsement against Advance Authorisation No.0510404902 dated 13.12.2017.

The applicant stated that the original EO period of the subject authorisation was 18 months and the same was extended to 24 months. The quantity-wise EOP was 259.5 MT packing flexible Laminates (ITC code 39206919) for Rs.6,44,98,000/- (US$ 9,48,500/-). Within the extended period of 24 months, they could only make exports to the extent of Rs.37,55,118/- (quantity 17.359 MT) till 12.12.2019. Accordingly, they made request to CLA, New Delhi for second extension in EO for one month by submitting composition fee of Rs.3,03,915/- (@ 0.5% per month) to fulfill the remaining EO of Rs.6,07,42,882.00. But CLA, New Delhi did not agree for second extension as they were able to fulfill only 6.7% of EO. They had also done some additional exports i.e. 42.471 MT beyond the expiry period of EO. Thus, the total export done against this license is 59.83 MT (23.05%). They have sufficient orders now and can complete the obligation within 3 months from the date of endorsement of extension in EOP. Hence, requested for regularisation of export made beyond EOP (24 months) and extension in EOP for further 3 months from the date of endorsement.

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/Applicant)

Case No. 19 M/s. KNA Packaging, Gujarat
F. No. 01/53/162/812/AM20/PRC
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: 3rd revalidation against Advance Authorisation No.3410043668 dated 04.12.2017.

The applicant stated that they have obtained the subject authorization and obtained Bond Waiver with invalidation letter with first revalidation on 01.02.2019 with very short period of validity of import. So, they had applied for second revalidation and same was granted on 01.07.2019. But due to small quantity of 20.00 MT, Reliance Industries Ltd. has not supplied 20 MT against subjected invalidation letter with other quantity of other advance authorisation material. Hence, requested to grant revalidation for the period from 24 month to 30 months to complete import and export.

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)

Case No. 20 M/s. Oil India Limited,
F. No. 01/89/180/02/AM13/PC-2(A) Vol.II
PRC Meeting No.32/AM20 dated 25.02.2020

Subject: Relaxation of Policy Condition No.7 of ITC 2012 Schedule-I Import Policy Section-XVII Chapter 87.

The applicant stated that they require fleet of heavy duty trucks mounted with oil field equipment to be used directly in its activities for exploration and production of Crude Oil and Natural Gas. They are procuring heavy duty trucks as completely built units through global tendering system which are not available in the country and they have to import the trucks from renowned truck manufacturer of USA while processing the global tenders in line ONGCL and other E&P companies. They want to import of USA origin unused Trucks meeting all other conditions of Section XVII, Chapter 87 of ITC (HS) 2012, Schedule-I (Import Policy) except policy condition No.07 on type of approval certificate. Further, stated that instead of Type Approval Certificate, self certification by the respective manufacturer shall be submitted regarding compliance of pollution/ mass emission standards, safety standards of components and road worthiness as per India Motor Vehicles Act, 1988.

Decision: The Committee after detailed discussions in the meeting observed that this is not a case of Policy Relaxation. Accordingly, this case stands withdrawn from PRC and it was decided to refer the case to PC-2(A) for its re- examination and finalization.

(Action: PC-2(A)/Applicant)

*****