Date of Uploading 31-07-19

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 16.07.2019 under the Chairmanship of Shri Alok Vardhan Chaturvedi, Director General of Foreign Trade

Meeting No.12/AM20 held on 16.07.2019

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 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 Talbros Automotive Components Ltd., Faridabad	1
2.	M/s Agripure Natural Foods Pvt. Ltd., Pune	2
3.	M/s Shital Fibres Limited, Jalandhar	3
4.	M/S Kopran Ltd., Mumbai	4
5.	M/s Jainsons Cables India Pvt. Ltd., Ahmedabad	5
6.	M/s 3F Industries Ltd., Chennai	6
7.	M/s Fermenta Biotech Limited, Thane	7
8.	M/s APPL Industries Limited, Gurgaon	8
9.	M/s Shashi Cables Ltd., Kanpur	9
10.	M/s Salcomp Manufacturing India Pvt. Ltd., Chennai	10
11.	M/s Lovely Offset Printers Pvt. Ltd., Tamil Nadu	11
12.	M/s Kalaari Capital Advisors Pvt. Ltd., Bangalore	12
13.	M/s Ganga Bag Udyog Pvt. Ltd., Varanasi	13
14.	M/s Umedica LaboratoriesPvt. Ltd., Mumbai	14
15.	M/s Creemos International Limited, Kanpur	15
16.	M/s Jodas Expoim Pvt. Ltd., Telangana	16
17.	M/s Saudagar Enterprises, Mumbai	17
18.	M/s Parijat Entertainment Pvt. Ltd., New Delhi	18
19.	M/s Survival Technologies Pvt. Ltd., Mumbai	19 & 20
20.	Ms Agog Pharma Limited, Mumbai	21
21.	M/s R R Kabel Ltd., Mumbai	22
22.	M/s Shree Renuka Sugars, New Delhi	23

PH Case No. 01 M/s Talbros Automotive Components Ltd., Faridabad
F. No. 01/60/162/250/AM20/PRC

PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Revalidation of two MEIS No.0519073308 dated 09.03.2017 and 0519073307 dated 09.03.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 16.07.2019. Shri Subhash Gupta, Authorized Representative appeared on behalf of the firm and made the following submissions:

They stated that they have been using MEIS scrips for import from time to time, but above mentioned MEIS got time barred due to long period taken for registration at customs and in another one, RA has issued duplicate MEIS after taking approximately 5 months. Meanwhile no import could be made by them. Hence the request for revalidation. He also mentioned that there was an Alert issued by customs at one point of time.

Decision: The Committee having discussed the case found no merit in it and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 02 M/s Agripure Natural Foods Pvt. Ltd., Pune
F. No. 01/60/162/86/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Rectification of norms against 2 Advance Authorization No.3110067074 dated 08.06.2018 and 3110067100 dated 30.06.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 16.07.2019. Shri Paul Deep Wouhra, Commercial Director appeared on behalf of the firm and made the following submissions:

They have stated that they had obtained the above authorizations for the import of Paprika and exports of Chilli Powder for which they had approached the norms committee for the fixation of norms. The committee had sent the application to some other department where it was rejected. But later they noticed it and then it was sent to the Spice Board (Kerala) for their consent. They have completed 100% EO in both the advance authorizations within the time frame but as fixation of norms are pending; they are unable to redeem the above authorizations. Since earlier the norms were rejected they had been issued a letter from the DRI, Lucknow Office for payment of duty and the interest amount.

Decision: The Committee heard the case in detail and noted that AA was issued by RA and exports/imports have already been completed. It observed that the circumstances stated by the firm above were beyond their control and therefore it decided to accede to the request of the firm. The Concerned Norms Committee will fix suitable norms of the said Advance Authorizations for regularization purpose only and an explanation may also be called from RA, Pune by PC IV division as to why this authorization was issued when the inputs were covered under the in-eligible

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category. PC IV division would also issue an internal circular in this regard for the RAs.

(Action: Applicant/NC-VI and PC-4 Division)

PH Case No. 03 M/s Shital Fibres Limited, Jalandhar
F. No. 01/60/162/772/AM19/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Extension in E.O. period for further six months in 8 Advance Authorizations without payment of composition fee. No.(i) 3010043132 dated 29.07.2005, (ii) 3010045201 dated 16.12.2005, (iii) 3010046474 dated 20.03.2006, (iv) 3010049089 dated 14.09.2006, (v) 3010056476 dated 30.05.2008, (vi) 3010073672 dated 18.03.2011, (vii) 3010073869 dated 25.03.2011 and (viii) 3010091497 dated 29.01.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 16.07.2019. Shri Harpreet Singh, Chartered Accountant and Shri Shital Vij and Shri Ram Kishore Aggarwal, Representatives appeared on behalf of the firm and made the following submissions:

They have stated that as per the decision of the earlier PRC meetings, they got actually 3 month extended time only to fulfill balance EO. They could not fulfill the pending EO in this time because they were facing huge losses & financial crunch due to importing duty paid material and exporting without incentive. They have deposited more than 70 lakh duty + EO extension fee in these cases. They don't have any intention to delay and want to fulfill their pending EO. Natural calamities/accidents/hardship/change in global market trends basically are reasons of delay in materializing the things. Their request is for change in the export product, due to change in the global trends and extension of EOP.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and decided to allow EOP extension of 8 Advance Authorizations No.(i) 3010043132 dated 29.07.2005, (ii) 3010045201 dated 16.12.2005, (iii) 3010046474 dated 20.03.2006, (iv) 3010049089 dated 14.09.2006, (v) 3010056476 dated 30.05.2008, (vi) 3010073672 dated 18.03.2011, (vii) 3010073869 dated 25.03.2011 and (viii) 3010091497 dated 29.01.2013 up to 31.12.2019 in view of change in trend and global demand. Further, firm will approach concerned Norms Committee for amendment in the export product. The Committee also decided that the firm shall pay the duty + interest on acrylic fiber or any other unutilized imported/domestically procured materials against these authorizations.

(Action: Applicant/RA)

PH Case No. 04 M/s Kopran Ltd., Mumbai
F. No. 01/60/162/244/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Closure of Advance Authorization No.0310136325 dated 02.05.2002 by adjusting the exported quantity against surrendered Advance Authorization No.0310287788 dated 24.08.2004.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 16.07.2019, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 05 M/s Jainsons Cables India Pvt. Ltd., Ahmedabad
F. No. 01/60/162/48 to 51/AM19/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Enhancement with revalidation of 4 Advance Authorizations No.(1) 0810133370 dated 17.09.2014, (2) 0810135610 dated 03.07.2015, (3) 0810135610 dated 03.07.2015 and (4) 0810135611 dated 03.07.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 16.07.2019. Shri Anish Shah, Director - International Business appeared on behalf of the firm and made the following submissions:

They have stated that they are at heavy loss of Rs.1.25 crores only in the basic duty as they could not import the eligible quantity of inputs in proportion with actual exports. It is difficult to compete in the international market with thin margins of 1 to 3% which is completely based on duty exemption. It was also mentioned that their firm was under DEL for some time.

Decision: The Committee having reviewed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and decided to maintain rejection of the request of the firm as in earlier PRC Meeting No. 20/AM19 dated 23.02.2018.

(Action: Applicant)

PH Case No. 06 M/s 3F Industries Ltd., Chennai
F. No. 01/60/162/248/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Clubbing of DFIA No.0410117375 dated 23.09.2010 and DFIA F.No.04/21/076/00017/AM16 dated 07.09.2015 for closure purpose.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 16.07.2019? Shri Rohit Shah, Representative appeared on behalf of the firm and made the following submissions:

They have stated that for export of Shea Stearine which is a substitute of Cocoa Butter in chocolate making essentially first import is to be made as no Shea Nuts are grown locally. By compulsorily importing 1st, they take a great risk on account of buyers promise. Moreover, massive fall (67% from peak) in Cocoa Prices resulted in extended deferment of Shea Stearine shipment, which is a substitute of Cocoa butter. Thus, EO against most Advance Authorization and DIFA, obtained between 2009-12 could not be completed in the original export period of 36 months. Hence, they have requested for clubbing of above DFIAs so that the exports made against DFIA obtained in 2015 is adjusted against EO of DFIA in 2010 for closure purpose. During the discussions, representative of the firm produced evidence of the decline in prices at global levels.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and in view of the unique nature of the export product and wide fluctuation in the international prices decided to accede to the request of the firm for clubbing of DFIA No. 0410117375 dated 23.09.2010 (file no. 04/21/076/44/AM11) and DFIA File No.04/21/076/00017/AM16 dated 07.09.2015 for closure purpose. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 07 M/s Fermenta Biotech Limited, Thane
F. No. 01/60/162/243/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: To allow MEIS benefit against manually amended Shipping Bill No.2917289 dated 16.02.2018 from "N" to "Y" by Customs.

They have submitted that they export various bulk drugs and Intermediates. They have made export of Phenyramidol Hydrochloride covered under ITC (HS) Code: 29331100 against Shipping Bill No.2917289 dated 16.02.2018 from Nhava Sheva Port with MEIS benefits of 3% are allowed. In the shipping bill through oversight the word "N" in place of "Y" was selected for claiming MEIS benefits. Nhava Sheva Port Customs Authority has agreed to issue a manual Certificate of Amendment for shipping bill with MEIS intent from "N" to "Y".

Decision: The Committee having discussed the case on the basis of justification furnished by the firm and observed that the manual conversion from "N" to "Y" by the custom authorities cannot be not transmitted in the current automated system. Accordingly, it found no merit in it hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 08 M/s APPL Industries Limited, Gurgaon
F. No. 01/60/162/120/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Extension in E.O. period for fulfillment of export obligation and allow pay interest subject to maximum of duty saved under the EPCG Authorization No.0530133232 dated 23.08.2002.

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The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 16.07.2019. Dr. Sanjeev Varshney, General Manager appeared on behalf of the firm and made the following submissions:

They have stated that they were not able to fulfill the EO within the stipulated time period. However, now they are getting export orders and they are quite confident to fulfill their balance EO by 22.08.2020. Further, they have paid full duty saved under the said authorization. Hence, requested to allow to pay interest not exceeding the amount of duty saved amounting to Rs.13284477/- or allow to pay interest after considering export done for Rs.46271273/- till 30.04.2019.

Decision: The Committee heard the submission made by the firm and observed that there is no merit in firm's contention and decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 09 M/s Shashi Cables Ltd., Kanpur
F. No. 01/60/162/806/AM16/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: 2nd Revalidation of duty free Import Authorization No.0610029174 dated 28.09.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 16.07.2019. Shri V.K. Agarwal, Managing Director appeared on behalf of the firm and made the following submissions:

This case has already been rejected in the past by PRC in its meetings nos. 23/AM16, 17/AM17 and 10/AM18. During PH, they have stated that they have already made the exports and their request is for revalidation of DFIA so that they can make imports. They had faced many problems in arranging finance for their imports. They had to request their bank to apportion more out of the sanctioned limit in Fund based facilities – cash credit for stocks and receivables than for Non Fund based facilities which are essential for opening letter of credits to import inputs. The total bank limit was not enough to carry out both the activities simultaneously – carry on production at full pace with indigenous inputs and also open LCs for amounts large enough to imports inputs in such volumes that the cycle of 4 to 5 months that it takes, could be sustained. It was only after they had completed the order – within the scheduled delivery period and thus completed their EO that they turned their attention to import of inputs. Realizing that their meager bank limits would not suffice to import the quantity in DFIA they opened a dialogue in end of 2013 with Hindalco their regular domestic supplier of aluminium metal and requested for special rebate in lieu of their surrendering DFIA in its favour to get ARO from RA, Kanpur. With only 7 to 8 months left with them until the date of expiry of DFIA, buying inputs from Hindalco was the only alternative left with them as in that time for procurement of inputs would shorten drastically and therefore the total cycle would have reduced for them. While quoting their prices against the Deemed Export enquiry, they had taken into account the fact that duty free inputs will be available to them at cheaper than domestic prices; the primary producers fix their prices for home market after loading the burden of imports duty as applicable.

Decision: The Committee having reviewed the case observed that it is a very old DFIA case (more than 7 years old) and on the basis of justification furnished by the firm it found no merit or hardship in the arguments made by the firm and accordingly, decided to maintain the earlier decision of rejection in PRC Meeting No.10/AM18 dated 06.07.2017.

(Action: Applicant)

Case No. 10 M/s Salcomp Manufacturing India Pvt. Ltd., Chennai
F. No. 01/60/162/246/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: MEIS claim for the shipping bill without "Intent to claim MEIS benefit" for the export pertaining from June, 2015 to February, 2016.

Firm has stated that they have been exporting their product in the capacity of SEZ and their customs documents are being filed manually as their SEZ units customs offices are not facilitated to file EDI shipping bills. They have outsourced shipping bill filing to CHA and process the same through custom office posted at SEZ port. As per policy period 2015-16, they are eligible for claiming MEIS benefit for export affected and they have tabulated FOB value of exports and value of benefits. However, while filing documents for export under relevant shipping bills until the period February - 2016 they were not aware of the procedure for claiming Chapter 3 incentive. While filing the application for claiming the MEIS benefit, they came to know that they have not mentioned the Column "Y" or "N" and also the declaration of intent as they were told by the Custom Officers by the time that there is no provisions available in the shipping bills. Thus their entire MIES claim filed with that of the relevant shipping bills listed were rejected by the Authorities concerned in the office of MEPZ, at Chennai reasoning that there is no intent declaration and column "Y" or "N" made out. When they approached the official at MEPZ they were informed that they are not eligible for claiming MEIS authorization due to the fact that procedural lapse have taken place in the shipping bills as there was no declaration of intent in the shipping bills and also there was no tick mark effected "Y" or "N" in the column provided in the shipping bills.

Decision: The Committee went through the submission made by the firm and observed that there is no merit in their case and accordingly decided to reject it.

(Action: Applicant)

Case No. 11 M/s Lovely Offset Printers Pvt. Ltd., Tamil Nadu
F. No. 01/60/162/238/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: To allow MEIS benefit against 163 Shipping Bills.

They have stated that they have filed the shipping bills with related eligible ITC HS code and obtained MEIS license as per Para 3.03 to 3.06 of FTP and Para 3.01 to 3.03 of HBP. Unfortunately due to technical issues, some of the shipping bills pertaining to Q1, Q2, & Q3 have been erroneously left out for MEIS license. Since the last date (including late cut) for applying for financial year 2015-2016 (Q1, Q2 & Q3) shipping bills have lapsed on 31.12.2018. Therefore they are unable to apply online for these 163 shipping bills.

Decision: The Committee having examined the case found no merit in it and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 12 M/s Kalaari Capital Advisors Pvt. Ltd., Bangalore
F. No. 01/60/162/249/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Relaxation of Para 3.08(f) of FTP 2015-20 and allow SEIS benefit against File No.07/21/098/80016/AM19 dated 03.12.2018.

They have stated that they were not a registered IEC holder earlier as there was no mandatory requirement of IEC to export of services neither under Customs Act, 1962 nor RBI master Direction / Service Tax. They have been exporting services since past 10 years and earning the foreign exchange for the services rendered. They obtained the IEC registration in June 2018 after examining the Para 3.08 (f) of FTP 2015-20. They had been denied to file SEIS claim for the FY 2015-16 & 16-17 as the DGFT server restricts the prior period application before the date of IEC registration and as well due to non-recognition of PAN based IEC. They have applied for SEIS for 2017-18 with file No.07/21/098/80016/AM19/ dated 03.12.2018, and the application was rejected by RA due to the reason 'Earnings are prior to IEC'. There are no other discrepancies in their application and documentation except IEC allotment date.

Decision: The Committee went through the submission made by the firm and observed that there is no merit in their case and accordingly decided to reject it.

(Action: Applicant)

Case No. 13 M/s Ganga Bag Udyog Pvt. Ltd., Varanasi
F. No. 01/60/162/632/AM19/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: To allow MEIS benefit against 4 Shipping Bills No.(i) 8172648 dated 09.06.2016, (ii) 8692921 dated 06.07.2016, (iii) 9154458 dated 29.07.2016 and (iv) 2004014 dated 02.11.2016.

They have stated that they have done third Party Export Shipments but in the shipping bills, the third party detail is not being reflected in "Third Party Details Column" due to some system error in ICDs. Due to this error 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". They requested to Customs Authorities to add third party details in shipping bill online, but informed them that it cannot be rectified on their system due to software issue. Therefore the

Customs issued the certificate of amendment for few shipping bills stating that the third details are not being reflected in the final copy of shipping bill due to some software issue. The same is the case with the above shipping bills on which they could not claim the MEIS due to some issue of error in customs software.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee found that the due to system error, the firm has faced the problem which was beyond their control and decided to allow them MEIS benefit against 4 Shipping Bills No.(i) 8172648 dated 09.06.2016, (ii) 8692921 dated 06.07.2016, (iii) 9154458 dated 29.07.2016 and (iv) 2004014 dated 02.11.2016.

(Action: Applicant/RA)

Case No. 14 M/s Umedica Laboratories Pvt. Ltd., Mumbai
F. No. 01/60/162/878/AM19/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Revalidation of MEIS No.0319090784 dated 07.11.2016 from 18 Months to 30 months from the date of expiry of the MEIS Scrip.

They have stated that they have obtained MEIS scrip issued by RA, Mumbai but the data not transmitted to ICEGATE and related Customs or Verification & Registration with Port. Therefore their request is for revalidation of expired MEIS.

Decision: The Committee went through the submission made by the firm and comments received from NIC and observed that there is no merit in their case and accordingly decided to reject it.

(Action: Applicant)

Case No. 15 M/s Creemos International Limited, Kanpur
F. No. 01/60/162/236/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Extension in E.O. Period against Advance Authorization No.0610038528 dated 09.01.2017.

They have stated that the said Advance Authorization was obtained for a specific export orders. The import was completed and unfortunately after 1st export consignment, the overseas buyer somehow cancelled the orders and despite their best efforts, they could not persuade the said buyer to restore the export orders. Therefore they could not apply extension in EOP for 1st six month because of no export order in hand. However, on receipt of export orders they applied for extension in EOP to RA, Kanpur together for 1st six months & 2nd six month. But it was turned down on the ground that they could not complete minimum 50% of the EO during 1st six months period, but they have now export orders in hand and they shall complete the obligation within fortnight now onward.

Decision: The Committee went through the submission made by the firm and observed that since the applicant has not submitted any reason/ justification in support of any genuine hardship faced by them, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 16 M/s Jodas Expoim Pvt. Ltd., Telangana
F. No. 01/60/162/680/AM19/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Extension in E.O. period against Advance Authorization No.0910061603 dated 10.02.2015.

They have stated that the initial EOP of Authorization under Para 4.07 of HBP r/w PC-9 expired on 17.02.2016. 100% was exported. On ad-hoc Norms it was 91.67%. EOP was extended up to 31.08.2016. Balance 8.33% could not be exported until 08.07.2017. They had made request to PRC to regularize 100% exports made, but it was rejected on 15.01.2019 stating no compelling reasons were given for delayed export and advised payment and duty though 100% was exported belatedly for reasons beyond their control. Reason is their system of exports. For want of registration they export only to Russia and institutional buyers who place bulk orders and not small quantities.

Decision: The Committee having reviewed the case on the basis of justification furnished by the firm and found that there is no merit or hardship in the arguments made by the firm and decided to maintain the earlier decision of rejection taken in PRC Meeting No.28/AM19 dated 15.01.2019. Firm would get their case regularized at the earliest.

(Action: Applicant)

Case No. 17 M/s Saudagar Enterprise, Mumbai
F. No. 01/60/162/240/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: To allow exemption from registration under Bureau of Indian Standard (BIS) in terms of DGFT Notification No.44 (RE-2000) dated 24.11.2000.

They have stated that though they all agree that registration with Bureau of Industrial Standard (BIS) by manufactures & or exporters is mandatory for goods falling under ITCHS 7615 1030, 9508 9000, 9506 9990, 9506 9190 & 9503 0090, in terms of DGFT Notification no. 44(RE-2000) dated 24.11.2000. They urge to spare them from making the above circular applicable as their cargo under Bill of Entry No.9262597 dated 14.12.2018 is exclusively meant for household purpose only. Hence, requested to allow the release of long held up cargo, though presently held under Bonded Warehouse to avoid incurrence of further demurrage & detention, through endorsement of bill of entry with a rider: "Neither any credit of GST nor any resale be allowed in case of goods of import under bill of entry no. 9262597 dated 14.12.2018 as goods are exclusively meant for household purpose only & not for any commercial sale".

Decision: The Committee after examining the case in detail it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 18 M/s Parijat Entertainment Pvt. Ltd., New Delhi
F. No. 01/60/162/252/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Acceptance of Invoice raised before issue of IEC for which services rendered post IEC date.

They have stated that they had filed an application for the incentive under the SEIS scheme for Rs.4185751/- out of which the incentive approved by RA for 3118667/-. They want to draw attention over the rejection of their claimed of Rs.1067084/- on one of their invoice bearing no.01/17-18 for Euro 270000/- on the ground that the invoice was raised a day before the IEC issue date even though the services was rendered post the IEC issuance date. They have further stated that cognizance of the date of invoice is not taken in this case since the said invoice was in the nature of seeking advance and rely on the fact that they held valid IEC when it rendered the services and also when it received the payment and allowed them to take the benefit of SEIS of above invoice.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and decided to accede to the request of the firm to accept the Invoice, which was though raised before issue of the IEC date but the services were rendered after issue of the IEC and allowed SEIS benefit against that particular Invoice, subject to verification that services were indeed rendered post IEC issue.

(Action: Applicant/RA)

Case No. 19 M/s Survival Technologies Pvt. Ltd., Mumbai
F. No. 01/60/162/235/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Clubbing of 2 Advance Authorization No.0310799628 dated 23.10.2015 and 0310822952 dated 09.08.2018.

They have stated that in the first authorization they had imported fully and exported partly. By the time their export orders got cancelled. Therefore they could complete EO. Then after two years they got new orders, so they took new Advance Authorization No.0310822952 dated 09.08.2018 of same export product and completed the exports of 11275.00 kgs and remaining 585.00 also they will complete within two months without any imports. No import was done till date and they will not import the same in future.

Decision: The Committee having discussed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention, hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 20 M/s Survival Technologies Pvt. Ltd., Mumbai
F. No. 01/60/162/234/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Extension in E.O. period against Advance Authorization No.0310779504 dated 25.04.2014.

They have stated that they had availed 1st and 2nd extension of EOP at RA, Mumbai. However, they are short of exports of 478.00 Kg or 478, 0000 Kg. Hence, requested 3rd extension in EOP.

Decision: The Committee deliberated the case in detail and noted that the firm has not completed the export obligation within the original/extended obligation period and further no genuine hardship could be observed. Hence, the Committee did not accede to the request of the firm. The applicant is directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2020 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, Mumbai: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No. 21 Ms Agog Pharma Limited, Mumbai
F. No. 01/60/162/320/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Extension in E.O. period against Advance Authorization No.0310795288 dated 13.04.2015.

They have stated that they had obtained above said Advance Authorization for the import of Prednisolone BP against their finished product / export product Prednisolone BP Tablets BP 5mg of Drug item as per the Drug policy, Pre-import condition was get endorsed. Therefore, the EOP in their case is 12 months from the import of unapproved Drug. They had accordingly, imported 200.00 Kgs. and already fulfilled EO of 132.920 Kgs. The EO fulfilled by them within the valid EO is 66.46%, but could not fulfill the balance EO of 67.08 kg because they are not having any purchase order from Overseas. By then, EO is expired and there is no provision to extend the same at RA. They had got the 6 month EOP extension on 16.03.2017, but in that also their one shipping bill No.9718383 dated 28.06.2017 has out of extension of EOP.

Decision: The committee went through the statements made by the firm and noted that there is no merit in the case of the firm and decided to reject the request of the firm. The applicant is directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2020 within 30 days from the date of uploading of the minutes of meeting.

(Action: RA, Mumbai: if the applicant fails to get the case regularized within a month from the date of uploading of these minute on the Directorate website, necessary action as per the provisions of F.T.(DR)Act, shall be initiated)

Case No. 22 M/s R R Kabel Ltd., Mumbai
F. No. 01/60/162/251/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Clubbing of Advance Authorization No.0310798756 dated 09.09.2015 and 0310794949 dated 27.03.2015.

They have stated that their application for clubbing of Advance Authorizations has been disallowed by RA vide deficiency letter dated 23.10.2018 on the ground that in respect of Advance Authorization No.0310798756 dated 09.09.2015 adjudication order dated 21.09.2018 has been passed by which penalty of Rs.1,00,000/- has been imposed on them for the reason that in respect of the exports made to SEZ in discharge of EO under this Authorization, They had submitted form ARE-1 instead of BoE. The request for clubbing has therefore been disallowed under Para 4.38 (xiv) of the HB of Procedures 2015-20.

Decision: The committee went through the statements made by the firm and decided to relax Para 4.38(xiv) of HBP 2015-20 for clubbing of Advance Authorization No.0310798756 dated 09.09.2015 and 0310794949 dated 27.03.2015. The firm shall approach appellate authority regarding adjudication order issued against Advance Authorization No.0310798756 dated 09.09.2015.

(Action: Applicant/RA)

Case No. 23 M/s Shree Renuka Sugars, New Delhi
F. No. 01/60/162/22/AM20/PRC
PRC Meeting No. 12/AM20 dated 16.07.2019

Subject: Waiver of procedural lapse against 3 Annual Advance Authorization No.0710108784 dated 23.09.2015, 0710109415 dated 18.02.2016 and 0710108783 dated 23.09.2015.

They have submitted that they had fulfilled the EO by imported 9,85,212 MT raw sugar and exported white sugar under the above Annual Advance Authorization. However, while submitting application for EODC, RA, Bangalore issued deficiency letter dated 14.02.2018, thereby advised them to explain as to why Annual Advance Authorization was obtained when raw materials i.e. Raw Sugar is listed under appendix-4J of FTP vide PN 08/2015 dated 01.05.2015. Upon realizing the lapse, they requested to RA, Bangalore to condone for inadvertent error and issue EODC considering the fact that the authorizations were applied and issued by RA in good faith and however RA, Bangalore rejected their request.

Decision: The Committee went through the submission made by the firm and communication received from DRI and decided to reject the request of the firm.

(Action: Applicant)

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