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

Meeting No. 20/AM19 held on 23.10.2018 at 10:30 AM

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 Anil Aggarwal	Addl. DGFT
5.	Shri Rajbir Sharma	Jt. DGFT

Following cases were discussed. The decision taken on the individual cases are as under:-

PH Case No.01: M/s Jainsons Cables India Pvt. Ltd., Ahmedabad
F. No. 01/60/162/48/AM18/PRC: 01/60/162/49/AM18/PRC: 01/60/162/50/AM18/PRC and 01/60/162/51/AM18/PRC
PRC Meeting No.20/AM19 dated 23.10.2018

Subject: Request for Enhancement with Revalidation of Advance Authorization No. (1). 0810136970 dated 06.01.2016 (2) 0810135610 dated 03.07.2015 (3). 0810135611 dated 03.07.2015 (4) 0810133370 dated 17.09.2014.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018, Shri Brijesh Kumar (SR. Executive –Exports), appeared before the Committee on behalf of the firm and made the following submissions:

They have around 10 Advance Authorizations issued under Norms and No norms categories. Out of this in four authorizations only they have exceeded the stipulated quantity of exports and hence their request for revalidation.

They held four Authorizations concurrently. Three were under "No Norms" Category and accordingly they waited for ratification of these authorisations to understand the actual status putting all together under clubbing. But the notification disallowing clubbing of the excess of exports made in the first authorization with the following ones has put them in difficulty. Therefore late ratification of norms for these Authorization (Meeting dated 16.01.2017, uploaded in the first of November 2017, this is much time after the date of expiry on 03.07.2016 & EO 03.01.2017) compelled them to count the Authorization individually. Norms were ratified after the expiry of each of their Authorization. Their eligibility and liability could not be decided till the Norms are ratified. Since excess exports have been made in the authorisations, their request is to grant revalidation with enhancement.

Decision: The Committee heard the firm's representative and after detailed deliberations found no merit in their request and decided to reject the request of the firm for enhancement with revalidation of above four Advance Authorizations.

PH Case No.02: M/s Upper India Smelting & Refinery Works, Gurugram
F. No. 01/60/162/191/AM15/PRC
PRC Meeting No.20/AM19 dated 23.10.2018

Subject: Exemption from non compliance of stipulated procedure-relaxation of para 4.15 of HBP against advance authorisation No. 0510257884 dated 05.02.2010.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018. Shri Atul Gupta (CEO), appeared before the Committee on behalf of the firm and made the following submissions:

The firm submitted that they have taken advance licences (under SION) for intermediate exports. Their case was discussed in an earlier PRC meeting dated 19.4.2017. As a consequence to that meeting, Now M/s Apolllo Tyres Ltd.(the recipient) has got issued consolidated "material receipts", duly counter signed by their concerned Central Excise to the effect that they took these supply from the applicant under above advance license. As there is no loss of revenue of Govt. of India and all imports etc. are accounted for by both parties, They have requested to condone their lapse of not following up HBP Para 4.15 in their advance authorisation no.0510257884 dated 05.02.2010, vis-a vis M/s Apollo Tyres Ltd. Their request is to advise RA to accept these documents & issue redemption letter by modifying the decision dated 19.04.2017 to that extent.

Decision: The Committee heard the submission made by the firm and after detailed discussion it observed that there is merit in firm's contention and hence decided to accede to the request of the firm for exemption from non compliance of stipulated procedure in para 4.15 of HBP against advance authorisation No. 0510257884 dated 05.02.2010 and advice concerned RA to redeem the authorisation based on the corroborative evidence.

(Action: Applicant)

PH Case No.03: M/s Kopran Research Laboratories Limited, Mumbai
F. No. 01/60/162/510/AM19/PRC
PRC Meeting No.20/AM19 dated 23.10.2018

Subject: Permission to change SION number with EO extension for fulfilling the EO shortfall against Advance Authorisation No. 0310776275 dated 28.03.2014

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018, Shri Kamesh Venkat, Vice President – International Business, appeared before the Committee and made the following submissions:

In view of letter dated 14.12016 issued by hqrs, they had approached RA Mumbai for necessary action. However, they were informed that para 4.4.2 of HBP 2015-20 as amended vide P.N. No. 16 dated 04.06.2015 read with PN No.20 dated 09.06.2015 are only for EO extension and not for changing the SION and their request has been rejected. The firm have obtained above advance authorisation for export of ' Para Hydroxy Phenyl Acetamide" as per SION No. A-342. Further due to cancellation of the export order, they could not complete the EO shortfall to the extent of 24.44%. As the import item is raw material of Atenolol BP/USP as per SION No.A-79 and they were having regular exports of Atenolol BP/USP, they had requested to allow them to change the SION No.A-79 and to export " Atenolol BP/USP" equivalent to the EO shortfall against above advance authorisation.

Decision: The Committee went through the statements made by the firm during the personal hearing and after detailed discussion decided to accede to the request of the firm by granting extension in EO for a period of 6 months from the date of endorsement and change SION number in respect of Advance Authorisation No. 0310776275 dated 28.03.2014.

(Action: Applicant/RA)

PH Case No.04: M/s Kopran Research Laboratories Limited Mumbai
F. No. 01/60/162/190/AM19/PRC
PRC Meeting No.20/AM19 dated 23.10.2018

Subject: Extension in E.O. period of Advance Authorisation No.0310803995 dated 18.04.2016 issued under PC-9 condition.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018, Shri Kamesh Venkat, Vice President – International Business, appeared before the committee and made the following submissions:-

It was explained that the factual position of not completing the exports was due to circumstances beyond their control. When case was discussed in PRC meeting dated 9.8.18, In spite of recording the facts, PRC Committee did not consider their request. They will be facing huge financial loss on account of custom duty and interest. They have been issued advance authorisation under pre-import condition for exporting formulation to UK. Further the export product, Erythormycin Ethyl Succinate 500MG Tablets which is registered in UK vide PL 30684/0229 with M/s Dawa Limited UK as Marketing authorisation holder. They are registered as manufacturer of Erythromycin Ethyl succinate Table 500MG for M/s Dawa Limited UK. The registration is issued by Medicines and Healthcare Regulatory Agency (MHRA) UK. In pursuance of export order issued by M/s Dawa Limited, towards supply of Erythromycin 500MH tables they have imported 780Kgs (76.47%) of the exempted material from M/s S M Biomed Malaysia. However following an audit of related facility by MHRA UK, the marketing authorisation of

Erythromycin Ethyl Succinate Tablets was suspended by MHRA, UK. The suspension would be revoked following remedial action submitted by M/s Dawa Limited. The Distribution and supply of Erythromycin Ethyl Succinate 500MG tablets would commence only after approval of MHRA, UK. As circumstances are beyond their control-their request is for one year of extension in EOP.

Decision The Committee went through the statements made by the firm during the personal hearing and observed that firm has faced genuine hardship that was beyond their control and after detailed discussion decided to accede to the request of the firm for granting extension in EO for a period of 12 months from the date of endorsement in respect of Advance Authorisation No.0310803995 dated 18.04.2016. The firm shall approach RA within one month from the date of uploading of minutes of the meeting.

(Action: Applicant/RA)

PH Case No.05: M/s Derik Monofil Private Limited, Tamilnadu
F. No. 01/60/162/480/AM19/PRC
PRC Meeting No.20/AM19 dated 2310.2018

Subject: Clubbing of advance authorisation No. 3510044492 dated 15.05.2014 and 3510044789 dated 21.09.2015

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018, Shri Rajavel. S, Sr. General Manager, appeared before the committee and made the following submissions:

In both the above authorisations the import and export product are one and same and so is the wastage norms. They have imported the raw material but could not export the final product in full. However, they have affected the final product in the other authorisation issued in the year 2015 and completed the full export obligation in both the authorisation cumulatively. They have also fulfilled EO within the norms achieved requisite value addition in total. They submit that they could not complete the EO in full for the advance authorisation No.3510044492 dated 15.05.2014 within the original EO period owning to some quality issues propped up during the product. However, they could rectify the problems and could export the same during EO period of the 2nd authorisationNo.3510044789 dated 21.09.2015. They also further submit that their request is only to consider the excess exports effected in the subsequently authorisation of the similar product of import and export item to regularise the earlier authorisation wherein there is shortfall in fulfilment of EO and not for any other purpose. This is only for regularisation and closure purpose of the earlier authorisation and not for further exports or imports to be effected.

Decision: The Committee went through the statements made by the firm and noted that there is no merit in the case as the firm failed to fulfil the EOP within the prescribed period and therefore decided to reject the request of the firm.

(Action: Applicant/RA)

PH Case No.06: M/s. Srivi Exports and Import (P) Limited Turtcoin.

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F. No. 01/60/162/501/AM19/PRC
PRC Meeting No.20/AM19 dated 2310.2018
Subject: **Registration of contract for import of Green Peas – reg.**

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018, but no one appeared on behalf of the firm. The Committee, in the interest of natural justice, decided to defer the case and provided the firm one more final opportunity of Personal Hearing. In case the applicant does not still appear, the case would be rejected.

(Action: Applicant)

PH Case No.07: M/s Nagaruna Agrichem Limited, Hyderabad
F No. 01/60/162/398/AM19/PRC
PRC Meeting No.20/AM19 dated 2310.2018

Subject: Extension in E.O. period against advance authorisation No.0910051323 dated 16.02.2012

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018, Shri Harish Chandra Bijlwan, vice President, appeared before the Committee and made the following submissions:

They have obtained above advance authorisation and had fulfilled the EO 55.79% in terms of quantity and 65.37% in terms of value. This product is manufactured in India only by them to a specific overseas customer for more than 10 years. On 30.06.2012, unfortunately, due to unexpected technical snag, reactor got blasted in Block V of four manufacturing unit at Srikakulam, where this particular product is manufactured. Because of the sudden fire, total machinery and equipment, which are necessary for manufacturing process, were completely damaged. Because of their strong safety systems, they could prevent the fire from spreading in other manufacturing blocks otherwise it could have been total disaster. Hence, as per the directions of District Authorities as well in the interest of their employees to protect them from Hazardous fumes, they had to shut down the unit completely. The fire accident left them with financial set back of nearly Rs.60 crores. The process of getting clearance from the nodal agencies, procurement of new machinery, bring production back to rails took nearly 4 years. In addition to this, various on-site inspections by their overseas customers and approval of fresh samples by them took enormous time. Finally they could start product of profenofos Q Technical in the end of 2017 only.

Decision The Committee went through the statements made by the firm during the personal hearing and after detailed discussion decided that the firm has faced genuine hardship that was beyond their control and hence decided to accede to the request of the firm and granted extension in EO period for 12 months from the date of endorsement in respect of Advance Authorisation No. 0910051323 dated 16.02.2012.

(Action: Applicant/RA)

PH Case No.08: M/s Trident Ltd., Ludhiana
F. No. 01/60/162/383/AM19/PRC
PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Revalidation of SHIS License No.0510351830 dated 17.04.2013.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018, but no one appeared on behalf of the firm. The Committee, in the interest of natural justice, decided to defer the case and provided the firm one more final opportunity of Personal Hearing. In case the applicant does not still appear, the case would be rejected.

(Action: Applicant)

PH Case No.09: M/s Dulce Celia Design, Kolkata
F. No. 01/60/162/161/AM19/PRC
PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Waiver of minimum 50% of E.O. fulfilment in terms of quantity and value as specified in para 4.42(c) of HBP 2015-20 and allow 2nd extension in E.O. period of Advance Authorization No. 0210206564 dated 22.03.2016.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018, but no one appeared on behalf of the firm. The Committee, in the interest of natural justice, decided to defer the case and provided the firm one more final opportunity of Personal Hearing. In case the applicant does not still appear, the case would be rejected.

(Action: Applicant)

PH Case No.10: M/s. Thungasilk International, Bangalore
F. No. 01/60/162/115/AM19/PRC
PRC Meeting No. 20/AM19 dated 23.10.2018
Subject: Relaxation of Pre-import condition against Advance Authorization no. 0710112015 dated 16.08.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 23.10.2018, Shri Suresh Thunga, appeared before the Committee and made the following submissions:

They have fulfilled the EO both in terms of value and quantity in the initial time period of EOP. It was not possible for them to import before export as overseas buyer do not give them sufficient time for the same. They have not imported anything so far.

The Nature of silk yarn to be imported can be decided only upon the receipt of order from the overseas buyer. The overseas buyers do not give them more than 60 days to ship the goods. The silk yarn from china cannot be imported within a period of sixty days. It does not take less than 74 days for the imported goods to their go down from the date of order. On account this, they were forced to use the yarn previously imported / purchased locally. If they had not done so, they will not be able to export at all against AA Scheme. Since more than 90 days have passed from the date of shipments, their shipping bills cannot be converted to duty drawback shipping bills.

Decision: The Committee having heard and examined the case found no merit in the case and decided to reject it.

(Action: Applicant/RA)

Case No.11: M/s. Zenith Birla (India) Limited, Mumbai

F. No. 01/60/162/508/AM19/PRC
PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Availing of SHIS & Zero duty EPCG benefit for the period 2009-10 & 2010 - 11 and withdrawal of RA letter dated 18.03.2015.

Firm has raised a policy issue and contended that SHIS is given to exporters in appreciation of past export performance and hence it should be stand alone scheme. Whereas under EPCG scheme the exporter obtains license with exports obligation after maintaining average level of export. Therefore, both these schemes should not be mixed.

Decision: The Committee having examined the case found that it is stated policy of the government and therefore there is no merit in the case of the firm and decided to reject it.

(Action: Applicant/RA)

PH Case No.12: M/s. Camfil Air Filtration India Pvt. Ltd., Gurgaon
F. No. 01/60/162/505/AM19/PRC
PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Extension of EO Period against Advance Authorization no. 0510349255 dated 15.03.2013.

The firm has submitted that due to recession in the International Market, they could not fulfil the export obligation due to lack of orders. Now, they have sufficient orders in hand and will be able to fulfil the required EO within 6 months from the date of endorsement.

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 it.

(Action: Applicant/RA)

Case No.13-14: M/s. SMR Automotive Systems India Limited, Noida
F. No. 01/60/162/489/AM19/PRC and 01/60/162/490/AM19/PRC
PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Revalidation of duty credit scrips no.0510399702 dated 15.09.2016 and 0510399704 dated 15.09.2016 issued under served from India Scheme beyond a period of 24 months.

They are a manufacture exporter cum service provider. However, since the SFIS has been issued on actual user basis and could be transferred to Group Company only, they have not been able to utilize the same and it is lying unutilized/ partially utilized with them. Since this is an incentive benefits granted to them by the Government for the service exports done by them, they would like to utilize the same fully. So the request is to revalidate the SFIS scrip.

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

(Action: Applicant/RA)

Case No.15: M/s Gazebo Industries Limited, Mumbai
F. No. 01/60/162/495/AM19/PRC
PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Second EOP extension against advance authorization no.0310803728 dated 04.04.2016

Firm has contended that due to unavoidable circumstances their overseas buyer held up the order, due to which they could not fulfil the export obligation within first extended export obligation period. They applied for 2nd extension in EOP to RA, Mumbai. However since their export was less than 50% they could not be allowed 2nd EOP extension.

Decision: The Committee went through the statement made by the firm in their application and noted that the firm has not completed the stipulated export obligation of 50% within the original/extended obligation period in order to get second EOP extension As there are no grounds of genuine hardship in the case, the Committee did not accede to the request of the firm.

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(Action: Applicant/RA)

Case No.16: M/s Simpex Pharma Pvt. Ltd., New Delhi
F. No. 01/60/162/494/AM19/PRC
PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Exemption from submission of destruction certificate by Excise Department on 5.049kg excess import made from unregistered source under advance authorization no.0510391428 dated 30.09.2014

Firm has mentioned that there has been excess import of 5.049kg of Nimodipine and has been hit by PC 18 dated 30.10.2007. The excess material was wasted during the manufacturing process at the plant in Chennai. Further they have declared that same has not been sold or used for any other purpose. Application for redemption is held up for want of destruction certificate attested by Excise, which despite of their best effort could not be obtained. However duty + interest have been deposited at custom.

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

(Action: Applicant)

PH Case No.17: M/s Lalit Pipes & Pipes Ltd Mumbai
F. No. 01/60/162/491/AM19/PRC

PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Revalidation against DFIA no. 0310730064 dt. 02.04.2013.

The firm submitted that DFIA was issued on 2.4.2013 and exports were made by 30.5.2014. Further they had received payment also on time. However it was observed that up-loading of BRCs has been delayed and BRCs were uploaded only on11/07/2015. Hence there was loss of average twelve months' time from date of receipt of payment or twelve months from date of export. They have submitted their request for EODC in August 2015. Till date they have not received any response from RA. They were unable to pursue further on the subject matter due to labour agitation as narrated in the "DARK HOURS".

Decision: The Committee went through the statements made by the firm and found no merit in the statements and hence decided to reject the request.

Case No.18-21: M/s Euro Expo New Delhi
F. No. 01/60/162/653/AM18/PRC; 01/60/162/654/AM18/PRC; 01/60/162/655/AM18 and 01/60/162/155/AM19/PRC

PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Extension in EOP against Advance Authorization no. 0510392768 dated 08.01.2015, 0510390982 dated 04.09.2014, 0510393087 dated 04.02.2015 and 0510390393 dated 08.01.2015.

Firm has contended that First of all their buyer got his accident in India who was their main buyer and could not lift the material due to this. After that they tried to get EOP extension which was not granted to them in the manner they could export timely. They also visited the RA office several times but all in vein and they were not given EOP extension even single time whereas two terms of Validity expired just for making correspondence.

Decision: The Committee went through the statement made by the firm in their application and noted that the facts of the case have not been clearly brought out by the firm and hence decided to call the firm for personal hearing along with details of imports /exports and statement of accountability.

(Action: Applicant)

Case No.22: M/s Ampacet Speciality Product Pvt. Ltd. Pune
F. No. 01/60/162/279/AM18/PRC

PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Consideration of application of grant of Deemed Export Drawback against invalidation of Advance Authorization total 27 files).
Their products are not covered under Standard input Output Norms (SION) and therefore entails application for and grant of individual AA, as well as ratification of norms against each product. This is a cumbersome procedure as well as difficult to manage given the number of invalidations received from the clients for small quantities of each. Hence, though They had received the invalidation from the clients, they have not opted for any AA against the same and have consumed duty paid imported raw materials for the manufacture and supply of the goods. The application is made as directed by Para 4 of Policy Circular 9 dated 30.10.2013 If basic custom duty has been paid, then same is refundable as Para 7.6 (b) of FTP clearly prescribes "such supplies small however be eligible for deemed export drawback on custom duty paid on inputs/components". Such basic custom duty paid can be taken back, as brand rate of duty drawback, based on actual duty paid documents, as per procedure prescribed in Chapter 7 of FTP and Chapter 7 of HBP Volume-I.

Decision: The Committee went through the statement made by the firm in their 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 details in support of their application for relaxation.

(Action: Applicant)

Case no.23 M/S Volkswagen India Pvt. Ltd., Pune
F. No. 01/89/180/04/AM-11/PC-2(A).
PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: Request for relaxation with respect to port of Import from Mumbai Port to Sahar Air Cargo Complex, Mumbai for import passenger cars for R & D purpose.

The proposed introduction of BS VI emission norms in India is in April, 2020. The Company is working towards development of BS VI vehicles for the Indian market. Under this initiative, they plan to import three cars from Germany for R&D purpose. These said cars will be re-exported to Germany after testing. These cars would be exported from India and would qualify as used vehicles, they would have comply with Para no.1 (II) (d) (IV) of chapter 87 of ITC (HS), 2017, Schedule-I(Import Policy), which requires that used vehicle be cleared at Mumbai Port only. However, the company needs these cars on an urgent basis to avoid delays in the project and intent to bring these cars to India by Air via Sahar Air Cargo Mumbai.

Decision: The Committee having gone through the contents of the request, concluded that the firm would be importing the vehicles for R&D purposes and would export them once the R&D work is completed. The Committee therefore decided to accede to the request of the firm.

(Action: Applicant)

Case no.24 M/S Thermax Limited, Pune
F. No. 01/60/162/511/AM19/PRC
PRC Meeting No. 20/AM19 dated 23.10.2018

Subject: EOP extension of Advance Authorization no. 3110065125 dated 05.12.2014.

They have stated that Due to financial crises in Nigeria, the Central Bank of Nigeria has put the project on hold. The export Obligation Period got expired on 29.11.2016. Now Customer has received the approval of Central Bank of Nigeria to revive the Project, however, the capacity has been reduced to 2x 25MW instead of 3x25MW. The customer has also issued a confirmed letter of credit and asked them to start the shipment urgently.

Decision: The Committee went through the statements made by the firm in its application and after detailed deliberations observed that firm faced difficulties which were beyond their control and accordingly decided to accede to the request of the firm by granting extension in EO for a period of 6 months from the date of endorsement.

(Action: Applicant)

Case No. 25 (Incomplete Cases):

The following cases were discussed in the meeting. The Committee noted that communication have been received for the following firms without the prescribed application in ANF 2D and prescribed application fee as per Appendix 2K (fully / Partly) and therefore are to be treated as incomplete applications. Therefore, the Committee decided to reject such case in terms of para 2.05 of the HBP 2015-20:

S.No.	Name of firm	Subject of firm	Reasons for rejection
1	M/s. V-PLA Product, Pune	Amendment in Export Product Description of Advance Authorization no. 3110024860 dated 05.05.2006	ANF 2D and fee not given
2.	M/s. Base Metal Chemical, Baroda	Representation towards Extension of License period for further three months in order to complete the Prescribed export quantities.	ANF 2D and fee not given
3.	M/s. Smoothline Writing Instruments Pvt. Ltd, Thane	Revalidation of 6 months from the date of endorsement	ANF 2D and fee not given
4.	M/s. Uttam Galva Steel Limited, Mumbai	Revalidation of Advance Authorization no. 0310801179 dated 17.12.2015.	Proof of fee not given
6.	M/s. R. B. Knit Exports, Ludhiana	Condonation of time Barred claims	ANF 2D and fee not given

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