Date of Uploading 03/02/2020

## Directorate General of Foreign Trade
## (PRC Section)

## Minutes of the Policy Relaxation Committee Meeting held on 14.01.2020 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

### Meeting No.27/AM20 held on 14.01.2020

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 Hardeep Singh | Addl. DGFT |
| 6. | Shri Anil Aggarwal | Addl. DGFT |
| 7. | 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 Riviera Exports, New Delhi | 1 & 2 |
| 2. | M/s Usha Martin Limited, Kolkata | 3 |
| 3. | M/s Emami Limited, Kolkata | 4 |
| 4. | M/s Dewas Metal Sections Limited, Dewas (MP) | 5 |
| 5. | M/s Finolex Cables Limited, Pune | 6 |
| 6. | M/s A.P. Organics Limited, Ludhiana | 7 |
| 7. | M/s Aimco Pesticides Limited, Mumbai | 8 |
| 8. | M/s Sai Synery LLP, Gurgaon | 9 |
| 9. | M/s Raj Guru Enterprises Pvt. Ltd., Mumbai | 10 to 12 |
| 10. | M/s Sundaram Chains Pvt. Ltd., Mumbai | 13 |
| 11. | M/s Larsen & Toubro Limited, Mumbai | 14 |
| 12. | M/s Honda Siel Power Products, Delhi | 15 |
| 13. | M/s Adyar Gate Hotels Limited, Chennai | 16 |
| 14. | M/s S.R. Marine Foods Pvt. Ltd., Chennai | 17 |
| 15. | M/s Kims Bellerose Institute of Medical Sciences Pvt. Ltd., Trivandrum | 18 |
| 16. | M/s CMR Toyotsu Aluminium India Private Limited, New Delhi | 19 |
| 17. | M/s K. Mohan & Company Exports Pvt. Ltd., Bangalore | 20 |
| 18. | M/s Primex Industries, Mumbai | 21 |
| 19. | M/s Cipla Limited, Mumbai | 22 & 23 |
| 20. | Ms Big Bags International Pvt. Ltd., Bangalore | 24 |

| | | |
|---|---|---|
| 21. | M/s Cargil India Pvt Ltd., New Delhi | 25 |
| 22. | M/s Tata Consultancy Services Ltd., Mumbai | 26 & 27 |
| 23. | M/s Dell International Services India Pvt. Ltd., Bangalore | 28 |
| 24. | M/s GIC Insuflex Conductors Private Limited, Maharashtra | 29 |
| 25. | M/s Mak Controls and System (P) Ltd., Coimbatore | 30 |
| 26. | M/s Nitta Gelatin India Limited, Cochin | 31 |
| 27. | M/s Vijayneha Polymers Pvt. Ltd., Hyderabad | 32 |
| 28. | M/s ITC Limited, Kolkata | 33 |
| 29. | M/s Larsen & Toubro, Mumbai | 34 |
| 30. | M/s. Ceres Hotels Private Limited, Goa | 35 |

**PH Case No. 01 M/s Riviera Exports, New Delhi**
F. No. 01/60/162/453/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Condonation of delay to file Chapter-3 benefit against RA file No. 05/52/087/50040/AM19 (5 shipping bills).**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 02 M/s Riviera Exports, New Delhi**
F. No. 01/60/162/452/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Condonation of delay to file Chapter-3 benefit against RA file No. 05/52/087/50039 /AM19.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 03 M/s Usha Martin Limited, Kolkata**
F. No. 01/60/162/551/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To allow MEIS benefit manually in view of the late uploading of the e-BRC by the banks.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 04 M/s Emami Limited, Kolkata**
F. No. 01/60/162/702/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Revalidation of 2 DEPB License No.0210209420 dated 06.09.2019 and 0210209421 dated 06.09.2019.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Biswajit Banerjee, Assistant General Manager – Export Benefit appeared on behalf of the firm and made the following submissions:

The applicant stated that they have been issued DEPB License No.0210193611 dated 30.08.2013 and 0210193614 dated 30.08.2013. But due to some data error code (02, 38) issues in licenses they were unable to get their licenses in Customs Server. They made several efforts for removal of these error codes from various departments i.e. Customs, RA and ICEGATE, but to no effect. In the meantime, their licenses got expired. They approached PRC and received decision on 08.01.2019 for revalidation of 6 months. Accordingly, they received their DEPB licenses with new validity i.e. up to 12.09.2019. However, as error still continued on Customs Server, the same was intimated to RA for rectification. The error codes and duplicate shipping bills were not rectified/removed, but on 12.06.2019 RA, issued two fresh DEPB No.0210209242 dated 12.06.2019 and 0210209241 dated 12.06.2019. On 17.07.2019 RA had cancelled their old (original) licenses instead of new licenses. When they approached RA again, on 06.09.2019 they were issued the above 2 subject DEPB licenses after deducting duplicate shipping bills but CIF & FOB value of licenses were not reduced. On 25.09.2019 RA again issued amended CEPB licenses in all aspects but in the meantime licenses got expired i.e.12.09.2019. Hence, requested for revalidation for a period of 03 months from the date of endorsement.

**Decision:** The Committee heard the submission made by the firm and discussed the matter at length and observed there is merit in the firm's case and accordingly the Committee decided to accede to the request and allowed revalidation of 2 DEPB License No.0210209420 dated 06.09.2019 and 0210209421 dated 06.09.2019 for a further period of 3 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Kolkata)**

**PH Case No. 05 M/s Dewas Metal Sections Limited, Dewas (MP)**
F. No. 01/60/162/558/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Extension in E.O. period against EPCG Authorisation No.1130001934 dated 19.10.2010.**

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**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 06 M/s Finolex Cables Limited, Pune**
F. No. 01/60/162/644/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Re-fixation of Annual Average Export Obligation against 19 EPCG authorizations.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri B.K. Sethi, President (Exports), Shri Antony Joseph, Manager – Export and Shri Kumar Iyer, Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that till the issue of Policy 2004-09 they were allowed to export copper rod/wire under positive value addition against Advance license. However, when the said policy was issued, the condition was changed from positive value addition to 15% value addition for exporting copper rod/wire against license. As a manufacturer they could attain not more than 2% value addition. Due to this policy change, export of copper rod/wire was not possible hence there was no fulfillment of export obligation in all the subsequent years. Further, they stated that when they applied for EPCG authorizations, they have included copper rod/wire export value also. The annual average export obligation fixed also considering copper rod/wire. They could not export copper rod/wire after introduction of 15% value addition for copper rod/wire against their advance license. During the recession period they have closed down their PVC sheet manufacturing unit. This product is not in the nexus of the machineries imported under the EPCG authorizations. The same was also not mentioned on the authorizations export item list. Hence, firm requested to allow re-fixation of annual average against 19 EPCG authorizations by deducting the value of PVC sheets considered for fixing of annual average export obligation.

**Decision**: The Committee heard the submission made by the firm and discussed the matter at length and observed that submissions of the firm are not clear and coherent. It decided to refer the case to RA for its detailed examination and consideration. The firm would submit a clear, logical request to RA. Based on the document submitted by the firm, RA will examine and if required, re-fix the annual average export obligation against 19 EPCG authorizations as per the relevant Policy Provisions.

**(Action: Applicant/RA-Pune)**

**PH Case No. 07 M/s A.P. Organics Limited, Ludhiana**
F. No. 01/60/162/148/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To allow MEIS benefit against 2 shipping No.3436111 dated 12.03.2018 and 3525487 dated 16.03.2018.**

**<u>Decision:</u>** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 08 M/s Aimco Pesticides Limited, Mumbai**
F. No. 01/60/162/637/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Extension in EOP against Advance Authorisation No.0310814253 dated 27.06.2017.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Hiren Shah, Manager – International Buisiness appeared on behalf of the firm and made the following submissions:

The applicant stated that they could not complete export obligation within the prescribed EOP due to season not being favourable for the last 2 years. During this period, they held the shipment and meantime their plant went under repairs and renovation. However, now they have received export order of 220 MT Triclophyr Technical 94% min. in hand and are ready to fulfill the EO. Their unutilized imported /domestically procured inputs against the said advance authorization are also available with them.

**<u>Decision</u>**: 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. 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/Applicant)**

**PH Case No. 09 M/s Sai Synery LLP, Gurgaon**
F. No. 01/60/162/628/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Extension in EOP against Advance Authorisation No.0514400860 dated 10.02.2017.**

**<u>Decision:</u>** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 10 M/s Raj Guru Enterprises Pvt. Ltd., Mumbai**
F. No. 01/60/162/661/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To relax the pre-import condition against DFIA file No.03/91/076/0001/AM19 for import of stainless steel sheet.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Sumeet Bafna, Director appeared on behalf of the firm and made the following submissions:

The applicant stated that they were unaware of the pre-import condition on their import product Stainless Steel Coils/Sheets, introduced vide PN 30 dated 18.10.2017. Therefore they exported in anticipation of DFIA. They came to know only when their application for issuance of DFIA was rejected by RA, Mumbai. The pre-import condition had been in place for period between 18.10.2017 to 06.03.2019 only. Further, stated that they have a very small operation and it is very difficult for them to keep track of changes in the FTP. In the past they were availing DFIA in a similar manner and there was no way they would have exported under this scheme, if they had been aware of the newly introduced import condition. Additionally, the 1st import condition had only been issued a month earlier from the date they had generated file and later this condition was withdrawn vide PN 77 dated 06.03.2019 i.e. within 17 months from its issue. Since, they have already exported and taken the import rights under DFIA into accounts, their operations are facing problem because of this. RA has rejected their application for issuance of DFIA.

**Decision:** The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request of the firm by regularizing exports already made before imports against DFIA File No.03/91/076/0001/AM19. Imports would be allowed proportionate to the exports already made in the subject DFIA file. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Mumbai)**

**PH Case No. 11 M/s Raj Guru Enterprises Pvt. Ltd., Mumbai**
F. No. 01/60/162/660/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To relax the pre-import condition against DFIA file No.03/91/076/000136/AM19 for import of stainless steel sheet.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Sumeet Bafna, Director appeared on behalf of the firm and made the following submissions:

The applicant stated that they were unaware of the pre-import condition on their import product Stainless Steel Coils/Sheets, introduced vide PN 30 dated

18.10.2017. Therefore they exported in anticipation of DFIA. They came to know only when their application for issuance of DFIA was rejected by RA, Mumbai. The pre-import condition had been in place for period between 18.10.2017 to 06.03.2019 only. Further, stated that they have a very small operation and it is very difficult for them to keep track of changes in the FTP. In the past they were availing DFIA in a similar manner and there was no way they would have exported under this scheme, if they had been aware of the newly introduced import condition. Additionally, the 1st import condition had only been issued a month earlier from the date they had generated file and later this condition was withdrawn vide PN 77 dated 06.03.2019 i.e. within 17 months from its issue. Since, they have already exported and taken the import rights under DFIA into accounts, their operations are facing problem because of this. RA has rejected their application for issuance of DFIA.

**Decision:** The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request of the firm by regularizing exports already made before imports against DFIA File No.03/91/076/000136/AM19. Imports would be allowed proportionate to the exports already made in the subject DFIA file. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Mumbai)**

**PH Case No. 12 M/s Raj Guru Enterprises Pvt. Ltd., Mumbai**
F. No. 01/60/162/445/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To relax the pre-import condition against DFIA file No.03/91/076/00071/AM18 for import of stainless steel sheet.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Sumeet Bafna, Director appeared on behalf of the firm and made the following submissions:

The applicant stated that they were unaware of the pre-import condition on their import product Stainless Steel Coils/Sheets, introduced vide PN 30 dated 18.10.2017. Therefore they exported in anticipation of DFIA. They came to know only when their application for issuance of DFIA was rejected by RA, Mumbai. The pre-import condition had been in place for period between 18.10.2017 to 06.03.2019 only. Further, stated that they have a very small operation and it is very difficult for them to keep track of changes in the FTP. In the past they were availing DFIA in a similar manner and there was no way they would have exported under this scheme, if they had been aware of the newly introduced import condition. Additionally, the 1st import condition had only been issued a month earlier from the date they had generated file and later this condition was withdrawn vide PN 77 dated 06.03.2019 i.e. within 17 months from its issue. Since, they have already exported and taken the import rights under DFIA into accounts, their operations are facing problem because of this. RA has rejected their application for issuance of DFIA.

**Decision:** The Committee heard the submission made by the firm and discussed the matter at length and decided to accede to the request of the firm by regularizing



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exports already made before imports against DFIA File No.03/91/076/00071/AM19. Imports would be allowed proportionate to the exports already made in the subject DFIA file. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Mumbai)**

**PH Case No. 13 M/s Sundaram Chains Pvt. Ltd., Mumbai**
F. No. 01/60/162/381/AM19/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Condonation of delay of 10 days beyond 90 days period prescribed under Para 4.77(c) of HBP for export of Gold Jewellery to be exported from the date of procurement of Gold from State Bank of India on the request of their foreign buyers.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Raju Nair, Manager – Import-Export appeared on behalf of the firm and made the following submissions:

The applicant stated that they have to first design the Gold Jewellery and then send their samples to foreign buyer. Sometime the draft design are approved in first stage and sometime in 2/3 stages. Again, sending final design of unpolished Gold jewellery to foreign buyer for approval and then finally finishing Gold Jewellery and exporting to foreign buyer. This work is done in average lot of 100 gms for which time between first stage to last stage takes minimum 60 days. In their case there were 7 lots of around 100 gms each for which it takes another 25 to 30 days. In case where they have to re-design the gold jewellery and final approval is done in 2/3 terms, total time taken is between 90 to 100 days. First lot of 1000 gms was exported in 54 days and another lot of 3000 gms could be sent in 100 days because of higher time taken in finalization of design of gold jewellery for exports. Such a delay in time schedule was beyond their control as they had to cooperate with their foreign buyer to maintain good relations as well as to get further orders. This was their first request of relaxation of this type and they are now taking steps to maintain timely delivery schedule of 90 days.

**Decision**: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee decided to agree to the request of the firm to condone the delay of 10 days period beyond 90 days period prescribed for export of Gold Jewellery from the date of procurement of Gold from State Bank of India.

**(Action: Applicant)**

**PH Case No. 14 M/s Larsen & Toubro Limited, Mumbai**
F. No. 01/60/162/395/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Relaxation in procedure for grant of MEIS benefit against shipping bill No.5196484 dated 03.04.2017, duly amended by Customs.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Gurinder Pal Singh, Head – Indirect Taxation and Shri G. Kamesh, DGM-Exim appeared on behalf of the firm and made the following submissions:

This is review case of PRC in its Meeting No.18/AM20 dated 03.09.2019 (Case No.01). The applicant stated that they had exported one consignment of goods to Bangladesh vide Shipping Bill No.5196484 dated 03.04.2017. The Customs Dept., while sanctioning the Duty Drawback claim against the said shipping bill, has mistakenly reduced FOB value on the ICEGATE Portal also, which is resulting into the grant of lower MEIS reward. Since, the existing Policy/Procedure does not allow filing of supplementary claim and manual intervention on MEIS reward processing, they are unable to claim the eligible amount of reward i.e. on the actual FOB value. Their request is to allow their MEIS claim on the differential FOB value relying on the amendment certificate issued by the Customs.

**Decision**: The Committee reviewed the case on the basis of justification furnished by the firm and observed that in the automated environment, manual amendments in the MEIS claims cannot be transmitted. Accordingly, it found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.18/AM20 dated 03.09.2019.

**(Action: Applicant)**

**PH Case No. 15 M/s Honda Siel Power Products, Delhi**
F. No. 01/60/162/667/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To allow MEIS benefit against time barred shipping bills pertain to the period 2015-16.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Yashpal Arora, Assistant Manager - Exports appeared on behalf of the firm and made the following submissions:

The applicant stated that they have been claiming MEIS for the designated countries regularly but inadvertently missed out PN issued in October, 2015 towards addition / amendments to table 2 of Appendix 3B and thereby could not claim MEIS incentive for countries which were added through this notice during the transitional period from November, 2015 to March, 2016. This incentive amounts to Rs.166 lakhs (approx.). Hence, requested to condone the lapse as a special case, and allow them to claim the MEIS incentive for the period from November, 2015 to March 2016.

**Decision**: The Committee went through the submission made by the firm and noted that policy provisions are very clear in this regard and these are time barred claims. After discussions, the Committee found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 16 M/s Adyar Gate Hotels Limited, Chennai**
F. No. 01/60/162/167/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Waiver of annual average performance condition against 3 EPCG Authorisation Nos.0430008097 dated 13.01.2010 0430007625 dated 25.08.2009 and 0430012390 dated 23.04.2013.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Manav Goyal, Whole Time Director appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.18/AM20 held on 03.09.2019 (Case No.26). The applicant stated that they could not fulfill annual average on their EPCG authorizations due to severe fall in forex Earnings in the hotel/hospitality sector because of increased room supply, decreased international tourists and also due to global advisory on travel restrictions.

**Decision**: The Committee heard the submission made by the firm and discussed the matter at length and decided to refer the case to EPCG-Division for examining, if there is case of general reduction of average EO in the hospitality sector.

**(Action: Applicant/EPCG-Division)**

**PH Case No. 17 M/s S.R. Marine Foods Pvt. Ltd., Chennai**
F. No. 01/60/162/648/AM19/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To regularise the MEIS for chilled prawns under HS code 03061790 and 03063600 respectively.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 18 M/s Kims Bellerose Institute of Medical Sciences Pvt. Ltd., Trivandrum**
F. No. 01/60/162/608/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To consider the exports of the parent company after meeting its average exports towards the fulfillment of EO of 14 EPCG Authorisations cast upon the subsidiary company.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**Case No. 19 M/s CMR Toyotsu Aluminium India Private Limited, New Delhi**
F. No. 01/60/162/338/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Extension in E.O. period against Advance Authorisation No.0510400971 dated 27.12.2016.**

The applicant stated that the subject authorization was issued by CLA, New Delhi against one of their export order for physical exports. But due to certain reasons in international market, the export order obtained earlier at the time of grant of authorization was cancelled. They tried their level best to explore further export orders from international market but due to drastic reduction in prices they could not get the export order whereas they had made almost entire quantity of imports allowed in the said authorization. In the meantime, the entire period of export obligation had got expired, however, with great efforts of their sales team, they would be able to get an order for export of 550 MTs of Aluminium Alloy Ingots and out of which 541.338 MTs have been exported under the subject advance authorization, achieving 100% exports obligation.

__Decision__: The Committee after reviewing the case on the basis of justification furnished by the firm, observed that there is no merit in firm's contention and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.15/AM20 dated 13.08.2019. 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, CLA, New Delhi: 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/Applicant)**

**Case No. 20 M/s K. Mohan & Company Exports Pvt. Ltd., Bangalore**
F. No. 01/60/162/668/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Waiver of procedural requirement as per General Notes for Textile Sl.No. J 270 to J 296 regarding import of Silk Fabric against Advance Authorisation No.0710112539 dated 14.12.2017.**

The applicant stated that as per their application the import items were Ramie Woven Dyed Fabric and Silk Woven Dyed Fabric. Imported quantity of silk fabric was 5209.33 sqm. Used in exports 4248.31 sqm and for the balance quantity duty was paid. Their export product was Women Shirt made of Ramie & Silk Fabric. Now after completion of exports they had filed their request for issue of EODC / Redemption, but RA, Bangalore is referring to the General Notes for Textiles and informing them that Silk Fabrics are not allowed for imports against SION Serial Numbers J 270 to J296. Further, stated that the license should not have been issued if the silk fabric is not allowed for them. Both their Special Advance Authorization and Silk Fabric as per Appendix 4J are allowed with pre-import condition. Even the export obligation period as per appendix 4J, has also been completed within 9 months of imports. They imported the fabric in January, 2018 and exported the Garments by April, 2018.

**Decision**: The Committee went through the submission made by the firm and after discussing the matter at length, it decided to accede to the request of the firm for relaxation in General Note 14 of Textile Sector towards fulfillment of export obligation against Advance Authorisation No.0710112539 dated 14.12.2017 for closure purpose. At the same time it also decided to refer issue of review and deletion of condition in General Note 14 of textile sector to the NC-5 division.

**(Action: Applicant/RA-Bangalore/NC-5 Division)**

**Case No. 21 M/s Primex Industries, Mumbai**
F. No. 01/60/162/594/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Revalidation of Advance Authorisation No.0310819242 dated 20.02.2018.**

The applicant stated that they had received EODC/revalidation on 02.11.2018. However, import items were wrongly mentioned and transmission sheet showed rejection code as 02,00,61. The same was pointed out to RA on 14.12.2018. Even after regular correspondence the errors persisted. Finally, they had received Amendment Sheet No.04 dated 26.07.2019 showing correct details but transmission code issue remained unresolved. Finally on 27.08.2019 the transmission code reflected '00' but by then the validity of imports had already expired on 20.08.2019. The entire crux of the issue is that even though amendment sheet no.1 was issued on 02.11.2018, they could not import the quantities due to wrong mention of import items and transmission error codes.

**Decision**: The Committee examined the case in detail and noted that the circumstances stated by the firm above were beyond their control and therefore the Committee decided to allow revalidation of the above advance authorization for a period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Mumbai)**

**Case No. 22 M/s Cipla Limited, Mumbai**
F. No. 01/60/162/673/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To allow MEIS benefit against 35 shipping bills pertain to the year 2015-16 wherein MEIS reward scheme was inadvertently selected 'N' instead of 'Y'.**

The applicant stated while claiming some shipping bills under MEIS scheme, they filed for MEIS reward items marked as "N" instead of "Y" in reward items. Shipping bills pertain to the Year 2015-16 in which their HS code, country and products were eligible for MEIS benefit, but the reward column was marked as "N" instead of "Y". However, the declaration of intent in wording was affirmative on all shipping bills. As there is no provision in DGFT online system to change that, DGFT had issued a PN No.40 dated 09.10.2015 and PN No.47 dated 08.12.2015 in which it was mentioned for exports made under 01.04.2019 to 30.09.2015 which were having reward intent as "N" should be transmitted by CBEC to DGFT.

<u>Decision</u>: 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 any reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

**(Action: Applicant)**

**Case No. 23 M/s Cipla Limited, Mumbai**
F. No. 01/60/162/674/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To allow MEIS benefit against 29 shipping bills wherein MEIS reward scheme was inadvertently selected 'N' instead of 'Y'.**

The applicant stated that while claiming some shipping bills under MEIS scheme, they filed for MEIS reward items marked as "N" instead of "Y" in reward column. They had shipping bills in which their HS code, country and products were eligible for MEIS benefit, but the reward box was marked as "N" instead of "Y". However, the declaration of intent in wording was affirmative on all shipping bills. It was mentioned for exports made under 01.04.2019 to 30.09.2015 which are having reward intent as "N" should be transmitted by CBEC to DGFT.

<u>Decision</u>: 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 any reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

**(Action: Applicant)**

**PH Case No. 24 Ms Big Bags International Pvt. Ltd., Bangalore**
F. No. 01/60/162/196/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Relaxation of Para 4.20 of <u>FTP 2015-20</u> by allowing the exports after receiving the transferability for the part DFIA and allow to claim the DFIA for balance exports benefit with revalidation against 7 DFIA No.(i) 0710102098 dated 06.09.2017, (ii) 0710111987 dated 09.08.2017, (iii) 0710112102 dated 06.09.2017, (iv) 0710111999 dated 09.08.2017, (v) 0710112887 dated 27.02.2018, (vi) 0710112671 dated 10.01.2018 and (vii) 0710112877 dated 26.02.2018.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 14.01.2020. Shri Mehul Shah, Director appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the above DFIAs and completed the exports against all the DFIAs. Since, there was delay in issue of some Electronic Bank Realization Certificate by their Bank, they had applied for the transferability for some of the shipping bills upon its realisation. They had received the transferability for those shipping bills and utilized the same. Then after receiving the Electronic Bank Realization Certificate for the remaining shipping bills, they had filed the online application for inclusion of the balance shipping bills, enhancement in quantities and values. But RA, Bangalore has rejected their application stating that the transferable DFIA cannot be amended by adding more shipping bills. Hence, requested for revalidation and relaxation of Para 4.29 of FTP 2015-20 amendment in the DFIA in including more shipping bills, which were not included in the earlier transferability application.

**Decision:** The Committee heard the submission made by the firm and discussed the matter at length and observed that there is merit in their case. Accordingly, it decided to accede to the request of the firm for allowing DFIA benefit in the above mentioned 7 files for the remaining (unutilized) shipping bills. The DFIA benefit shall be granted only for the export made within 12 months from the date of online filing of application and generation of file numbers, for which eBRCs are available. Such transferable DFIAs will have validity of 6 months for its use. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Bangalore/EDI – division )**

**Case No. 25 M/s Cargil India Pvt. Ltd., New Delhi**
F. No. 01/60/162/685/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Removal of pre-import condition and revalidation of DFIA No.0510405840 dated 09.03.2018 for a period of 6 months from the date of EODC.**

The applicant stated that the subject license was issued in terms of Para 4.07 of HBP 2015-20. Later, Norms Committee had rejected their case for fixation of norms on the ground that the items contemplated to be imported by them fall under ineligible category of import. This has resulted in a situation where all the exports made by them under the said license have become ineligible for incentive that are available to exporter for the exports made under the subject license resulting into huge losses to them. Subsequently, it was noted by them that the conditions attached to advance license issued to them also stated that the advance licenses issued under para 4.06 of HBP with pre import conditions with EOP up to 90 days from the date of import. This condition was in contradiction to the very issue of advance license and was therefore missed by them due to oversight. As there is a genuine caused to them, their request is to accord permission to grant them the allowance for duty free import of Crude Soyabean Oil.

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**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. 26 M/s Tata Consultancy Services Ltd., Mumbai**
F. No. 01/60/162/707/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Relaxation from the policy condition No.2(ii) of Chapter-87 of ITC(HS) 2012 Schedule I (Import Policy ) for 2 number of cars make from Jaguar Land Rover UK (Vin Number-3 EIVB979 and SalaxA7AX7LXX06029).**

The applicant has stated that they had developed software for their client M/s Jaguar Land Rover (JLR) UK for their various models JLR Car make. In order to verify the software developed for JLR, they want to import the car to their SEZ Unit at Bangalore – Gopalan Enterprises Pvt. Ltd., (Global Axis) SEZ- Unit II on loan basis and it will be re-exported back to their JLR, UK after completion of the activity. Further, stated that they are testing a car infotainment system comprising of entertainment features (Media DVD,HDMI, Apple Car Play), Tuner Features (Radio –AM/FM,DAB, TV SDARS) Speech Recognition Feature, Rear Seat Entertainment Feature and HMI. The vehicle will be re-exported back to its origin after the completion of the testing, before the year end of March, 2024. After the approval, they will make an application to RTO for registration of imported car. Hence, requested to relax the provisions of Policy Conditions No.2(ii)(f) of Chapter 87 of ITC (HS) 2012 Schedule 1 (import Policy) for the imported 2 numbers of JLR Car models from LR , UK for verifying the car infotainment software developed for JLR.

**Decision**: The Committee decided to relax policy condition no.2 (ii) of Chapter-87 of ITC (HS) 2012 Schedule I (Import Policy) for import of 2 numbers of New Cars make from Jaguar Land Rover UK (VIN Number – 3ELVB979 and SALXA7AX7LXX06029) for R&D purpose subject to the condition that the same would not be ply on public road and the same would also be re-exported back after one year from the date of import.

**(Action: Applicant)**

**Case No. 27 M/s Tata Consultancy Services Ltd., Mumbai**
F. No. 01/60/162/706/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Import of Brand new motor car Fort fusion Hybrid Titanium and to relax Policy Condition No. 2(ii) Chapter-87 of ITC (HS) 2012 Scheduled-I (import Policy) of 2 numbers Fort Fusion Hybrid Titanium.**

The applicant has stated they are working on the software development for active safety and driving comfort applications in the area of Advanced Driver Assistance System (ADAS). The develop software needs to be validated in the laboratory and in real vehicle environment. The testing in the laboratory environment is completed



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successfully for real vehicle testing. TCS needs the vehicle with advanced features as mentioned above. These advance features vehicles are only available in advanced countries e.g. USA or Canada. They had identified Fort Motor Vehicle i.e. Fort Fusion Hybrid Titanium (Left Hand Drive) which needs to be imported in India. They will be importing this car at their SEZ Unit at Pune Plot No.2&3, Rajiv Gandhi Infotech Park, Pune which is brand new car. The transaction will be through seas sales. They will not use the car for any commercial purpose. Hence, requested to allow them to import Left Hand Steering New Car. And to relax the provision of Policy Condition No.2(ii)(f) of Chapter 87 of ITC (HS) 2012 schedule 1 (import Policy) for the imported 1 no of Fort Fusion Hybrid Titanium Car make from Ford, US/Canada.

**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. 28 M/s Dell International Services India Pvt. Ltd., Bangalore**
F. No. 01/60/162/680/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Revalidation of Import License No.0750001076 dated 06.12.2017.**

The applicant stated that the original license was issued for import of EOL (End of Life) parts only as recommended by the Department of Information Technology for the purpose of fulfilling the warranty. The requirement of EOL items are less compared to new and running (Non-EOl) parts. These parts are for warranty replacement and not for sale. The license is not utilized completely within the license validity. Since the EOL parts are still needed as per customer demand, their request is for revalidation of the import licence.

**Decision**: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length and decided to allow revalidation of the Import License No.0750001076 dated 06.12.2017 for a period of 6 months from the date of expiry. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Bangalore)**

**Case No. 29 M/s GIC Insuflex Conductors Private Limited, Maharashtra**
F. No. 01/60/162/169/AM19/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Request for 2nd EOP extension against Advance Authorisation No.0310798554 dated 28.08.2015 for regularisation purpose.**

This is review case of PRC Meeting No.27/AM19 dated 08.01.2019 (Case No.11). The applicant stated that they had already availed 1st EOP extension but were unable to fulfilled 50% of the Export Obligation required for 2nd EOP. They have achieved 100% export obligation within the 02nd EOP extension period of the subject authorization. Hence, requested to consider their request for 2nd EOP extension for regularization purpose. They had already paid the composition fees as per the FTP 2015-2020 in DGFT, RA Mumbai

**Decision**: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.27/AM219 dated 08.01.2019. 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/Applicant)**

**Case No. 30 M/s Mak Controls and System (P) Ltd., Coimbatore**
F. No. 01/60/162/678/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: To allow FPS/MEIS claim filed vide 6 files against the supplies made to FTWZ.**

The applicant stated that it is not denied or contested that movement of goods from DTA to SEZ/FTWZ are exports. The Policy Para 3.06 lists only categories of ineligible transaction which includes, supplies made from DTA units to SEZ units and SEZ/EOU/EHTP/BPT/FTWZ products exported through DTA units. The PC No.20 dated 20.02.2019 adequately clarifies eligibility of MEIS for supplies made from DTA to FTWZ provided certain conditions are met. They have met the eligibility condition explicitly clarified by this Policy Circular. Under the circumstances they are eligible for claiming the MEIS duty scrip for the supplies made to FTWZ.

**Decision**: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

**(Action: PC-3 Division)**

**Case No. 31 M/s Nitta Gelatin India Limited, Cochin**
F. No. 01/60/162/624/AM18/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Consideration of shipping bills filed under the DEPB-Cum-Drawback Scheme for DEPB Post May, 2010.**

The applicant stated that they had exported Ossein from Cochin and Vishakhapatnam ports. On export of Ossein, they claimed benefit under Duty Entitlement Passbook Scheme for the imported duty incidence on crushed bones as only crushed bones is mentioned as input under Standard Input Output Norms and



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for the excise duty and service tax incidence they claimed drawback at brand rates on Hydrochloric acid. Shipping bills filed under DEPB cum Drawback scheme were transmitted by respective Customs Port to DGFT. On approval, the shipping bill was available on DGFT website for applying the scrips under DEPB. However, from June 2010 the shipping bills filed under DEPB-cum-Drawback Scheme were not reflected on the DGFT Portal. Therefore, they were unable to apply for DEPB scrips. During the period May 2010 to July 2011, they were unable to claim DEPB benefit for 102 shipping bills. They had submitted letter on 29.08.2011 to RA, but vide letter dated 03.10.2011 informed that DEPB and Drawback cannot be allowed as it would amount to double benefit and not allowed as per Para 4.3.5 of FTP. Subsequently, they had submitted letters dated 14.10.2011 and 01.11.2011 wherein they explained as to why their case would not be covered by Para 4.3.5 ibid. Ld. RA, vide letter dated 26.04.2012 replied to their request stating that they can claim benefit under DEPB on fulfillment of the following conditions; a) Refund of the drawback availed on the impugned shipping bills and b) For subsequent bills of entry, on an undertaking that drawback will not be claimed on additional inputs. They had also submitted that claiming DEPB for the input included in SION and brand rate of drawback for the input not included in the SION and obtained on payment of excise Duty in India. As per Para 4.37 of HBP the rates of DEPB are calculated only on deemed Customs Duty on the inputs mentioned in SION. The Department of Revenue had issued a Circular No.68/97–Cus dated 02.12.1997 which allowed drawback under Rule 6(1) / 7(1) of the Customs and Central Excise Duties Drawback Rules, 1995. Hence, requested to hold that DEPB and Drawback at brand rate can be claimed simultaneously in this case and does not amount to double benefit and allow DEPB for pending Shipping Bills without refund of the drawback availed on these exports.

**Decision**: The Committee examined the case on the basis of justification furnished by the firm and comments received from PC-IV Division and discussed the matter at length. The Committee decided to refer the issue to NC-IV Division for its examination in view of the comments of PC 4, as it involves determination of accuracy of SIONs.

**(Action: NC-IV Division)**

**Case No. 32 M/s Vijayneha Polymers Pvt. Ltd., Hyderabad**
F. No. 01/60/162/682/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Revalidation of Advance Authorisation No.0910063362 dated 08.03.2016 for completion of imports.**

The applicant stated that they had applied for 1st revalidation and was granted till 08.09.2017 as on 25.04.2017. Subsequently, they had applied for pro-rata enhancement of quantity & Value of authorization and 2nd revalidation on 18.08.2017. Even though their request for enhancement was granted, request for revalidation got rejected stating no provision of revalidation in policy. The enhancement letter was sent to counter 12.09.2017 after expiry period of the validity of authorization by RA Hyderabad. As the license expired in RA custody they could not utilise the authorization for import. The authorization was in the custody of RA from 18.08.2017 to 12.09.2017. Since, they completed EO much before the validity &

applied for EODC which was granted on 08.11.2018. They, again applied for revalidation as per PN No.63 dated 27.12.2018 but they got rejection letter on 15.03.2019 stating no provision in HBP.

**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. 33 M/s ITC Limited, Kolkata**
F. No. 01/60/162/689/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: 3rd EOP Extension against Advance Authorisation No.0910065097 dated 24.05.2017.**

The applicant stated that their request for amendment of exports product was considered vide ALC Meeting No.5/20 dated 11.09.2019. However, minutes have been uploaded on DGFT Website only on 18.11.2019 for which they have lost two precious months due to delay in uploading of these minutes. Meanwhile their license had expired for 2nd EOP extension as well. They had applied for 1st EOP extension on 13.12.2018 and for 2nd EOP extension on 31.05.2019. Further, stated that due to global recession all the export markets are adversely affected. There is a general down trend in export markets. They have lost significant orders for this product due to this slow down. This is the only pending license for completion of EO, in which they could not complete the export obligation even with 2 extensions.

**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, it 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, Hyderabad : 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/Applicant)**

**Case No. 34 M/s Larsen & Toubro, Mumbai**
F. No. 01/60/162/705/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Revalidation and enhancement of CIF value of Import License No.0350003490 dated 11.10.2017 for restricted list of import items falling under ITC No.93059100.**

The applicant stated that the subject authorization was issued by RA, Mumbai for import of restricted items required in the manufacture / export of 100 Nos. 155 mm/52 calibre Tracked (TR) self propelled (SP) Guns for the Indian Armed Forces



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as per order received from Ministry of Defence (MOD). The actual contractual delivery period mentioned in the above said contract is up to 31.10.2020. Since the inputs are required at their unit as per the manufacturing schedule, the import shipment needs to be aligned as per the contractual delivery schedule of 31.10.2020. Further, stated that during application stage the exchange rate considered for CIF computation was 1 USD = Rs.66/. Due to steep fluctuation of exchange rate, the available CIF value is not sufficient enough for completing balance imports required for manufacture. Therefore, requested for enhancement in CIF value to read as US$ 309803122 (Rs.22,30,58,24,796) @ 1US$ = Rs.72.

**Decision**: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length and decided to allow revalidation up to 31.10.2020 of the Import License No.0350003490 dated 11.10.2017. The Committee also allowed enhancement of CIF value of subject import License. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Mumbai)**

**Case No. 35 M/s. Ceres Hotels Private Limited, Goa**
F. No. 01/60/162/688/AM20/PRC
PRC Meeting No. 27/AM20 dated 14.01.2020

**Subject: Revalidation of 3 SFIS Duty Scrip (i) 0310816729 dated 01.11.2017, (ii) 0310816730 dated 01.11.2017 and (iii) 0310816731 dated 01.11.2017.**

The applicant stated that the total value of the SFIS were INR 1.5 crores for their various imports so far. They have not utilized the said licenses and balance amount is still available. The validity of the SFIS is till 30.10.2019. They were not able to utilize the said licenses within the validity period due to; (1) They have been in the process of building club rooms as part of their expansion plan. They need to apply for various permissions from the states government. Since the documentation is very complex, it takes a lot of time to get the documents right. Thereafter, there was substantial delay in acquiring local / State government permissions for construction of the club rooms. Since the permissions are mandatory before starting the construction, import could not be planned as the pricing of purchases are time consumimg. Therefore they had to wait for the permissions before they could plan the purchases. (2) Their Goa tourism business, Russian guests are very important as that is one of the most important business they receive every year, but due to the decline in Russian market for Goa, directly impacted the expansion plans of the resort leading to delay in import capex purchases. This was one of the major delays due to the uncertainty of the Russian business. (3) They had planned importing few consumable items for their resort. As such they wanted to get the scrip registered at the Nhava Sheva Customs as they had planned the import from this Sea port. The Customs Authorities held up the registration of the SFIS and wrote to the SFIS issuing authority to confirm the genuineness of the Duty Scrip – SFIS. In the process of the confirmation to the Customs took much time between 14th August 2019 to till date. The businesses have already been impacted by the slow down in the economy. At this point of time, importing the goods required for their business under payment of duty inspite of having an duty exemption certificate will only worsen their financial condition further.

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

**(Action: Applicant)**

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