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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Heldon 26.03.2021under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.26/AM21 held on 26.03.2021

The following members were present in the meeting:

1.	Shri Vijay Kumar	Addl. DGFT
2.	Shri Hardeep Singh	Addl. DGFT
3.	Shri Anil Aggarwal	Addl. 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. Prayag Nutri Products Pvt. Ltd., Hyderabad	1
2.	M/s. Gujarat Trading Co., Rajkot	2
3.	M/s. AAK KamaniPvt. Ltd., Mumbai	3
4.	M/s. Radiant International, Bangalore	4
5.	M/s. Tekman India Pvt. Ltd, Thane, Maharashtra	5
6.	M/s. Chemicals Pvt. Ltd., Bangalore	6
7.	M/s. Omega Plasto Compound Pvt. Ltd., Vadodara	7
8.	M/s. Honda Trading Corporation India Pvt. Ltd., New Delhi	8
9.	M/s. Vyanktesh Corrugators Private Limited, Ujjain, (MP)	9
10.	M/s. Tulsyan NEC Limited, Bangalore	10
11.	M/s. V. M. Polytex Ltd., Raipur, Chhattisgarh	11
12.	M/s. Cummins Technologies India Pvt. Ltd., Pune	12
13.	M/s. Cummins India Ltd., Pune	13
14.	M/s. Agricom Impex, Nagpur	14
15.	M/s. Gayatrishakti Paper & Boards Ltd., Gujarat	15
16.	M/s. N R Agarwal Industries Ltd., Mumbai	16 & 17
17.	M/s. Torrent Pharmaceuticals Limited, Ahmedabad	18
18.	M/s. Dabur India Limited, New Delhi	19
19.	M/s. Noesis Consulting Pvt. Ltd., New Delhi	20
20.	M/s. Fine Organic Industries Ltd , Mumbai	21 & 22
21.	M/s. Rishab World Pvt. Ltd., Mumbai	23
22.	M/s. Hindustan Mint And Agro Product Pvt. Ltd., Sambhal (UP)	24
23.	M/s. Century Pulp and Paper, Prop. Century Textiles and Industries Ltd., Kolkata	25

Case No. 01 **M/s. PrayagNutri Products Pvt. Ltd., Hyderabad**
F. No. 01/60/162/478/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: To condone the delay in submitting the physical copy of the TMA Application for the period 01.07.2019 to 30.09.2019 (File No.9/21/102/50126/AM21).

The applicant stated that they had filed for TMA application for third quarter for the financial year 2019-20 (i.e. from 01.07.2019 to 30.09.2019) online vide File No.09/21/102/50126/AM21 on 12.09.2020 to RA, Hyderabad. However, since there were few cases of Covid-19 pandemic in their office, they could not submit the physical copy of the application along with prescribed documents on-time which was submitted on 02.12.2020 i.e. after 30 days from the online filling of the application. Their application was rejected by RA, Hyderabad as time barred. Hence, requested to condone the delay in submitting the physical copy of the application.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of TMA application for the period 01.07.2019 to 30.09.2019(File No.09/21/102/50126/AM21). The firm shall approach RA concerned within 60 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad/EDI/NIC for necessary updation in the System)

Case No. 02 **M/s. Gujarat Trading Co., Rajkot**
F. No. 01/60/162/493/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of DFIA Authorization No.2410042958 dated 23.12.2019.

The applicant stated that due to the lockdown because of COVID-19 and no demand in domestic market and overseas suppliers were also not in a position to supply the goods, they could not utilise the subject DFIA. But now overseas suppliers are also ready to supply and there is demand in domestic market also. Hence, requested for revalidation for 3 months validity only for imports.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of COVID-19 Pandemic firm has faced the problem which was beyond their control. Accordingly, it decided to accede the request and allowed revalidation of DFIA No.2410042958 dated 23.12.2019 for a further period of 3 months, as requested, 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-Rajkot)

Case No. 03 M/s. AAK Kamani Pvt. Ltd., Mumbai
F. No. 01/60/162/490/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: EOP extension against Advance AuthorisationNo.0310829586 dated 12.06.2019 without composition fee.

The applicant stated that the subject license was issued with pre-import condition. Export should be effected within 90 days from the date of every import. There are four different raw materials (ingredients oils). The process of manufacturing is mixing of four different crude oils and then refining to export the resultant product. One of the raw materials i.e. crude coconut oil canalized through STE and for the best reason known to them (STE), there were lot of delays in obtaining permission to import the crude coconut oil (one of the ingredient oil). Though they imported the same during the month of June 2020, it was not possible for them to get the space from the shipping company to export the resultant product, because of COVID-19 Lockdown. Hence, requested to condone the delay in fulfilling the EO and allow extension of EOP without any composition fee.

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. 04 M/s. Radiant International, Bangalore
F. No. 01/60/162/223/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: To allow MEIS benefit against (20)shipping bills pertain to the year 2016-17.

The applicant stated that they have filed their application for MEIS claim under e-COM Reference No.07/91/005/56900/0649/9343 and have paid application fee for Rs.1000/- online on 24.08.2020 but are unable to file the application. It will be seen that the duty credit value does not show and hence the claim application is not being able to submit to RA, Bangalore. They would like to clarify that against all the shipping bills the BRC were uploaded by their bank in the 1st week of April 2017. As they were unaware of the pending claim to be submitted while processing their claim there was complete lockdown due to COVID-19 which halted their production from March 2020 till July 2020. As they tried to file the claim in the month of August 2020, they could not submit the application to RA as the claim amount would appear as NIL. Hence, requested to allow MEIS benefit against 20 shipping bills pertained to the year 2016-17.

Decision: The Committee went through the submission 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)

Case No. 05 M/s. Tekman India Pvt. Ltd, Thane, Maharashtra
F. No. 01/60/162/497/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: To allow supplementary MEIS on subsequently issued BRC for 3 Shipping Bill No.4714319 dated 08.05.2018, 4964154 dated 18.05.2018 & 7937798 dated 29.09.2018.

The applicant stated that they are claiming supplementary MEIS on subsequent issued BRC for 3 Shipping Bill No.4714319 dated 08.05.2018, 4964154 dated 18.05.2018 & 7937798 dated 29.09.2018 in terms of Para 9.3 of HBP (Vol.I) (Prior to issue of PN 16 dated 28.06.2018). The supplementary claim amount is Rs.3,34,008.00. They had applied for part MEIS due to their ignorance. Hence, requested to allow supplementary MEIS on the balance payment received.

__Decision:__ The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee noted that in the automated environment, supplementary MEIS Scrip cannot be issued. Further the applicant has not submitted any cogent reason/ justification in support of their claim. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 06 M/s. Chemicals Pvt. Ltd., Bangalore
F. No. 01/60/162/496/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of Advance Authorization No.0710113723 dated 14.08.2018.

The applicant stated that after obtaining the subject authorization the same was registered at Chennai Sea Customs (INMAA1) and fulfilled the export obligation. Subsequently they obtained revalidation with validity up to 14.02.2020 on 27.09.2019 to import the pro-rata eligible exports. Post revalidation at RA, Bangalore, the details was not transmitted to Customs correctly and it went with error codes of 19, 00. They had requested RA to re-transmit the Advance license and they received reply to raise complaint at DGFT site from DGFT Helpdesk. They had raised the complaint in complaint resolution system. In reply their complaint was closed with the information that the issue had resolved. However, these error codes of 19, 00 were not cleared. They visited multiple times to RA, Bangalore and based on their advice, they amended their address in License on 30.06.2020. Post to the amendment their license was transmitted without errors. The Advance License revalidation already expired on 14.08.2020 way before the transmission problem cleared.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to transmission errors, the firm has faced the problem which was beyond their control and accordingly decided to allow revalidation of Advance Authorisation No.0710113723 dated 14.08.2018 for a further 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-Bangalore)

Case No. 07 M/s. Omega Plasto Compound Pvt. Ltd., Vadodara
F. No. 01/60/162/750/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: To consider free shipping bills towards fulfillment of EO against EPCG Authorization No.3430002062 dated 13.12.2011.

The applicant stated that against the said authorization, Capital Goods have been physically imported and installed as per EPCG. After successful installation, goods manufactured meant for exports by using imported capital machinery. However, by oversight at the time of clearance they forgot to mention the EPCG number and date as per Para 5.7.1(b) of HBP and accordingly the shipping bills have been generated under the FREE Shipping Bill Category.They fulfilled the Average EO as well as specific EO well ahead of the prescribed obligation period and submitted the complete set of EODC documents to RA on 24.11.2017. After rigorous follow up they have received rejection letter instead of EODC. They are approaching to get relaxation as per Policy Circular No.07/2002 dated 11.07.2002 against fulfillment of EO of above EPCG authorization. All exports shipments are direct exports and no third party export. Hence, requested to consider the free shipping bills towards fulfillment of EO and discharge EODC.

Decision: The Committee examined the records submitted and statement made by the firm. It observed that applicant's request had been discussed in detail by the EPCG Committee and has been rejected giving detailed reasons. After discussing the matter at length, the Committee found no merit in its application. Hence, it decided to reject the request of the firm.

(Action: Applicant)

Case No. 08 M/s. Honda Trading Corporation India Pvt. Ltd., New Delhi
F. No. 01/60/162/488/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: To condone the error of endorsement of wrong Advance Authorization number on 2 Shipping Bill No.1524850 and 1526986 dated 13.12.2017 and to consider theseshipping bills towards fulfillment of EO against Advance Authorization No.0510404000 dated 13.09.2017.

The applicant stated that they had committed a clerical error on endorsement of Advance License number on Shipping Bills No.1524850 & 1526986 dated

12.12.2017 towards fulfillment of EO against Advance Authorisation No.0510404000 dated 13.09.2017 which was wrongly endorsed as Advance Authorisation No.0510396649 dated 17.12.2015 on the said shipping bills by clerical mistake. Moreover, this Advance License No.0510396649 dated 17.12.2015had already been fulfilled their Export obligation and also received EODC from CLA, New Delhi. For getting the EODC against Advance Authorisation No.0510396649 dated 17.12.2015 they had not considered Shipping Bills No.1524850 and 1526986 dated 13.12.2017 for fulfillment of Export Obligation. Hence, requested to condone the error and consider these shipping bills towards fulfillment of EO against Advance Authorisation No.0510404000 dated 13.09.2017.

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**.

(Action: Applicant/PRC-Division)

Case No. 09 M/s. Vyanktesh Corrugators Private Limited, Ujjain(MP)
F. No. 01/60/162/840/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: To relax the provision to submit the bill of export against Advance Authorization No.1110023409 dated 26.10.2010 towards fulfillment of EO.

This is review case of PRC Meeting No.01/AM21 dated 28.04.2020 (Case No.02), wherein the Committee rejected the case. The applicant stated that they have not prepared bill of export due to unawareness, but have submitted papers duly certified by Customs, at SEZ in Pithampur as well as their buyers. They had cleared the goods to SEZ under ARE1 and invoices. However, the Customs officer has certified the supply of goods to SEZ Units and its receipt in SEZ units against the subject authorisation. Moreover, they have not prepared bill of export but they have submitted duly certified by Customs, Indore Special Economic Zone and their buyer M/s Pratibha Syntex and Shriji Polymers India Ltd., in lieu of bill of exports, this may kindly be accepted.

Decision: The Committee 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.01/AM21 dated 03.04.2020 (Case No.02).

(Action: Applicant)

Case No. 10 M/s. Tulsyan NEC Limited, Bangalore
F. No. 01/60/162/946/AM20/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Clubbing of 3 Advance Authorization No.0710087342 dated 29.03.2012, 0710105991 dated 22.07.2014 and 0710107239 dated 19.12.2014 in terms with PN 16 dated 04.06.2015.

This is review case of PRC Meeting No.03/AM21 dated 09.06.2020 (Case No.09), wherein the Committee rejected the case. The applicant stated that they are requesting for clubbing in terms with PN No.16/2015-20 dated 4th June,2015 point no.6(vii)(a) which states that; clubbing of authorisations issued before 05.06.2012. Only such advance authorisations shall be clubbed which have been issued within 36 months from the date of issue of the earliest authorization. They would like to bring to notice that their first authorization was issued on 29.03.2012 and the other 2 authorisations are issued within 36 months from the date of the first authorization. Moreover, they have made 111.20% of the total export obligation if clubbing considered. Hence, requested to allow clubbing of the above mentioned 3 advance authorisations.

Decision: The Committee 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.03/AM21 dated 09.06.2020 (Case No.09).

(Action: Applicant)

Case No. 11 M/s. V. M. Polytex Ltd., Raipur, Chhattisgarh
F. No. 01/60/162/524/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Extension of EOP against Advance Authorization No.1010059939 dated 11.05.2018.

The applicant stated that the Authorization was revalidated by extending the validity but the quantity restriction as specified in the PN No.63 dated 27.12.2016 was not endorsed. Since there was no specific quantity endorsement, they were under genuine impression that there would have been same internal instruction for such relaxation. Accordingly in good faith, they imported 76000kgs instead of PN restricted quantity of 57075 kgs. Thus there is an alleged excess import of 18925kgs. Even though the endorsement of revalidation did not carry any restriction, they are still willing to regularize the allowed excess import of 18925kgs for this purpose; they had sought extension of EOP till 10.11.2020 to cover the period of first and second extension period paying requisite fee of Rs.66.696/-. They had fulfilled more than 50% of EO during the initial validity based on actual import. However RA, Cochin rejected their application for extension of EO directing them to regularise the excess import. They are requesting for extension of EO only to regularise the excess import of 18925kgs by making corresponding requisite exports after obtaining extension of EO.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed there is merit in the case and accordingly decided to accede the request and allowed EOP extension of Advance AuthorisationNo.1010059939 dated 11.05.2018 for a period of 3 months from the date of endorsement subject to the payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% or @ 1% per month where exports have been made less than 50% within initial/extended EOP.

The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 12 M/s. Cummins India Ltd., Pune
F. No. 01/60/162/206/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Condonation of time limit to file MEIS application in respect of export made during the period FY 2015-16 & 2016-17 & 2017-18 pending due to the technical issues faced by the company.

This is deferred case of PRC Meeting No.19/AM21 dated 22.12.2020 (Case No.04), wherein the Committee decided to refer the issue to EID/NIC for its examination. The applicant stated that they export manufactured goods on regular basis and in accordance with the provisions of Chapter 3 of FTP, they claim and receive MEIS scrips of 2%/3% on the FOB value of goods exported by them. However, in some of the shipping bills pertaining to the exports during the period FY 2015-16, 2016-17 & 2017-18 they could not file MEIS applications due to the technical issues faced while filing the MEIS application (missing SBs which were linked on DGFT servers but pending utilization for MEIS). Initially, MEIS applications of approximately Rs.10 crores were stuck (including other group company), out of these, now MEIS applications of Rs.69,16,251/- against 107 shipping bills are pending in their case. Rest of the applications are cleared. Now, as almost 4-5 years have passed in the follow up, the shipping bills are time barred for filing the MEIS application. Hence requested to condone the delay in filing the MEIS applications for the said shipping bills.

<u>Decision:</u> The Committee after detailed discussions in the meeting decided to withdraw this case and again refer to EDI/NIC for its re-examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/EDI/NIC-Division)

Case No. 13 M/s. Cummins Technologies India Pvt. Ltd., Pune
F. No. 01/60/162/207/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Condonation of time limit to file MEIS application in respect of export made during the period FY 2015-16 & 2016-17 pending due to the technical issues faced by the company.

This is defer case of PRC Meeting No.19/AM21 dated 22.12.2020 (Case No.05), wherein the Committee decided to refer the issue to EID/NIC for its examination. The applicant stated that they export manufactured goods on regular basis and in accordance with the provisions of Chapter 3 of FTP, they claim and receive MEIS scrips of 2%/3% on the FOB value of goods exported by them. However, in some of the shipping bills pertaining to the exports during the period FY 2015-16, 2016-17 & 2017-18 they could not file MEIS applications due to the technical issues faced while filing the MEIS application (missing SBs which were linked on DGFT servers but pending utilization for MEIS). Initially, MEIS applications of approximately Rs.10 crores were stuck (including other group company), out of these, now MEIS applications of Rs.1,60,80,182/- against 169 shipping bills are pending in their case, rests the applications are cleared. Now, as almost 4-5 years have passed in the follow up, the shipping bills are time barred for filing the MEIS application. Hence requested to condone the delay in filing the MEIS applications for the said shipping bills.

Decision: The Committee after detailed discussions in the meeting decided to withdraw this case and again refer to EDI/NIC for its re-examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/EDI/NIC-Division)

Case No. 14 M/s. Agricom Impex, Nagpur
F. No. 01/60/162/516/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: EOP Extension of Advance Authorization No.0310811472 dated 27.02.2017.

The applicant stated that due to worldwide recession in the International Market, rate of Niger Seed fallen down their purchase were of higher rate. So they could not compete in the International Market and they have stopped their export orders. Their company will be in very big loss if they will not get permission of export pending goods. Hence, requested for extension in EOP for further 90 days to allow exports.

Decision: The Committee went through the submission 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)

Case No. 15 M/s. Gayatrishakti Paper & Boards Ltd., Gujarat
F. No. 01/60/162/511/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of 3 DFIA No.5210043220 dated 25.10.2019, 5210043239 dated 26.11.2019 and 5210043308 dated 22.01.2020.

The applicant stated that due to COVID-19 Pandemic most of the countries, world over, were under lockdown situation, resulting into complete halt of all business activities including export, import, logistic and shipping services. Non-availability of containers for the shipment of goods was also a key factor for delay or non-supply of the goods. Under the circumstances, import of permissible goods could not be made within original validity period of the captioned DFIAs. Hence, requested for revalidation for a further period of 6 months.

Clyan

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of COVID-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, it decided to accede the request and allowed revalidation of 3DFIA No.5210043220 dated 25.10.2019, 5210043239 dated 26.11.2019 and 5210043308 dated 22.01.2020 for a further 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-Surat)

Case No. 16 M/s. N R Agarwal Industries Ltd., Mumbai
F. No. 01/60/162/513/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of DFIA No.5210043260 dated 13.12.2019.

The applicant stated that due to COVID-19 and lockdown, they could not utilize the license fully. The subject DFIA is post export incentive with validity period of one year and no revalidation allowed as per policy under Chapter 4. However, this year most of the time was in lockdown due to COVID-19 and all trade is disturbed. Hence, requested for revalidation of 6 months period.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of COVID-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, it decided to accede the request and allowed revalidation of DFIA No.5210043260 dated 13.12.2019 for a further 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-Surat)

Case No. 17 M/s. N R Agarwal Industries Ltd., Mumbai
F. No. 01/60/162/514/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of DFIA No.5210043264 dated 16.12.2019.

The applicant stated that due to COVID-19 and lockdown, they could not utilize the license fully. The subject DFIA is post export incentive with validity period of one year and no revalidation allowed as per policy under Chapter 4. However, this year most of the time was in lockdown due to COVID-19 and all trade is disturbed. Hence, requested for revalidation of 6 months period.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of covide-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, it decided to accede the request and allowed revalidation of DFIA No.5210043264 dated 16.12.2019 for a further 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-Surat)

Case No. 18 M/s. Torrent Pharmaceuticals Limited, Ahmedabad
F. No. 01/60/162/759/AM16/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of DEPB No.0810115060 dated 12.09.2012 which was not utilized due to date error.

This is review case of PRC Meeting No.32/AM19 dated 26.02.2019 (Case No.30), wherein the Committee allowed revalidation for a further period of 3 months from the date of endorsement. The applicant stated that, they were unable to submit the original licence to RA for revalidation as the original licence was lying with Customs. They received the original licence from Customs on 12.04.2019 at JNPT Port by CHA on their behalf and subsequently submitted the original licence to RA on 17.04.2019. But RA refused to revalidate the original license because they had submitted the original license after the stipulated time period allowed by PRC and directed them to re-approach PRC in the matter. The delay was because the original license was lying with Customs office custody and they had been handed over the same only on 12.04.2019 which was last day as per PRC decision, hence, they are unable to submit within the time allowed.

__Decision:__ The Committee reviewed the case on the basis of submission made by the firm and discussed the matter at length. Keeping in view the correspondence submitted, including letters issued by RA, the Committee decided to accede the request and allowed revalidation of DEPB LicenseNo.0810115060 dated 12.09.2012 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-Ahmedabad)

Case No. 19 M/s. Dabur India Limited, New Delhi
F. No. 01/60/162/226/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of MEIS Scrip No.0519135722 dated 14.09.2018, which was not utilized due to technical error.

The applicant stated that a Duty Scrip No.0519105330 dated 01.02.2018 was issued under MEIS from DGFT. During the registration and verification of the same at the Customs error 6 was reported. Hence, they approached CLA to remove the manual Shipping Bill No.004531 dated 23.05.2017 (Amritsar port) for claim value of Rs.28,014.00. Accordingly, the rectified Duty Scrip No.0519135722 dated 14.09.2018 after removing the value pertaining to the said shipping bill, was issued in lieu of Duty Scrip 0519105330 dated 01.02.2018. A request was made to CLA for removing Shipping Bill. Unfortunately the Error 6 was again getting reported during their attempt of registration and verification of the Duty Scrip. Even though they have made repeated attempts as per the guidance from the office, the same could not get registered for some time due to error 6 in transmission of MEIS from DGFT to ICEGATE. Hence they have requested CLA for further rectification of the discrepancy and re-issue of the MEIS license. This error was getting repeatedly appearing and the various rectification attempts were not getting fruitful. Post repeated follow-ups and attempts the license got successfully registered on 10.02.2020 only. Due to this inordinate delay in rectification as the teething issue during the changes in the system the effective validity of this license was hardly 7 months (against the usual 24 months) however, being a regular importer, they were attempting to use this within the available validity period. But the nationwide lockdown announced by the Government from 22nd March, 2020 crippled their daily functioning and adversely impacted the routine business and thereby the planned imports. As the closure and delays in port operations worldwide have resulted in huge dip in their imports as well as exports. Meanwhile, their licence got expired.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to transmission error, the firm has faced the problem which was beyond their control and accordingly decided to allow revalidation of MEIS Scrip No.0519135722 dated 14.09.2018 for a further period of 2 months, as requested, 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/ CLA-New Delhi)

Case No. 20 M/s. Noesis Consulting Pvt. Ltd., New Delhi
F. No. 01/60/162/349/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: To allow SEIS benefit against File No.05/21/098/50880/AM20 dated 21.02.2020 which was rejected by RA on technical ground.

The applicant stated that they have filed the application for eligible services as provided under the SEIS scheme dated 21.02.2020 along with the supporting documents and statutory fees. Whereas in the application they have filled the information about gross foreign exchange earned (in US$) amounting to $1,89,550.00 and other details as required in order to avail the benefits as provided under the SEIS scheme. The application is being filed for the period 01.04.2018 to 31.03.2019. However, after submitting the application they came to know that amount equal to $1,89,550.00 has been automatically appeared in Column Total/expenses/payment of foreign exchanges. Due to which their net entitlement which should be $1,89,550.00 becomes zero. It seems purely a technical error of computer system or website of DGFT. They are submitting to rectify the same as they are unable to update the same from their side. The net entitlement for which they have filed the application for SEIS scheme should be $1,89,550.00 as they do not have any expenses. They have provided professional services-Accounting auditing and book keeping which falls under the heading 862 for the aforesaid period.

Vinay

Decision: The Committee after detailed discussions in the meeting observed that this is not a case of Policy Relaxation. Accordingly, this case was allowed to be withdrawn from the PRC meeting and be referred to concerned division.

(Action: Applicant)

Case No. 21 M/s. Fine Organic Industries Ltd., Mumbai
F. No. 01/60/162/500/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of unutilized MEIS Scrip No.0319177991 dated 27.07.2018.

The applicant stated that due to COVID lockdown, they were unable to fully utilize Duty Credit ScripNo.0319177991 dated 27.07.2018. With the lockdown announced overnight, they had no proper inputs initially and the concept of work from home was challenging. During this time, there was lots of Imports which already arrived and further shipments in-transit also started arriving and all the import shipments got accumulated due to lockdown. During the period March 2020 till August 2020, there were lack of staff due to migration therefore, scrips which were given were not able to be retrieved for utilization. Due to natural disaster declared as pandemic by WHO, the whole international business was fully disrupted. They have utilized almost all the MEIS duty credit scrips during the said period but due to non-accessibility of the concerned CHA staff, they were unable to fully utilize the above MEIS scrip. Hence, requested to revalidate the above Duty Credit Scrip for 6 months from the date of endorsement.

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. 22 M/s. Fine Organic Industries Ltd , Mumbai
F. No. 01/60/162/499/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of unutilized MEIS Scrip No.0319182684 dated 27.08.2018.

The applicant stated that due to COVID lockdown, they were unable to fully utilize Duty Credit ScripNo.0319182684 dated 27.08.2018. With the lockdown announced overnight, they had no proper inputs initially and the concept of work from home was challenging. During this time, there was lots of Imports which already arrived and further shipments in-transit also started arriving and all the import shipments got accumulated due to lockdown. During the period March 2020 till August 2020, there were lack of staff due to migration therefore, scrips which were given were not able to be retrieved for utilization. Due to natural disaster declared as pandemic by WHO, the whole international business was fully disrupted. They have utilized almost all the

MEIS duty credit scrips during the said period but due to non-accessibility of the concerned CHA staff, they were unable to fully utilize the above MEIS scrip. Hence, requested to revalidate the above Duty Credit Scrip for 6 months from the date of endorsement.

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. 23 M/s. Rishab World Pvt. Ltd., Mumbai
F. No. 01/60/162/545/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of DFIA No.0310832627 dated 07.11.2019.

The applicant stated that as the DFIA had enough period for imports at the initial stage i.e. validity upto 06.11.2020, they kept it on further demand and supply for utilizing it to manufacturing. Meanwhile COVID-19 outbreak was reported in the mid-March 2020.There was serious reduction in manufacturing due to manpower shortage caused by Government put restriction on movements on every section of people including factory and office. Also the fear psycho of transmission of COVID-19 infections total manufacturing had been literally ground to a halt. As the situation improved manufacturing had been started, they faced shortage of raw material inter-alia, the validity of this DFIA is also expired without completing import of raw material required for further production for export. All these delay had been taken place owing to Corona virus outbreak and simultaneous Govt.'s guidelines with restriction of movements which was the main reason for unfulfilling the imports of raw material. Hence, requested for revalidation for a further period of 6 months.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accept the request and allowed revalidation of DFIA No.0310832627 dated 07.11.2019 for a further 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. 24 M/s. Hindustan Mint and Agro Product Pvt. Ltd., Sambhal (UP)
F. No. 01/60/162/552/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Revalidation of two FPS License No.2919009658 dated 27.02.2017, 2919009659 dated 27.02.2017 and one MEIS License No.2919010842 dated 30.06.2017.

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The applicant stated that they have been granted the above 2 FPS and one MEIS. During the validity period of all licenses they are under alert by the Customs, Raigad, Maharashtra vide their letter dated 23.11.2017 intimating them to get NOC from ICD, Patparganj, New Delhi to register for registration of MEIS license. It was removed by Patparganj, Commissionerate of Customs on 20.06.2020. Hence, requested for revalidation of all 3 scrips up to 30.06.2021.

Decision: The Committee went through the submission 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)

Case No. 25 M/s. Century Pulp and Paper, Prop. Century Textiles and Industries Ltd., Kolkata
F. No. 01/60/162/447/AM21/PRC
PRC Meeting No.26/AM21 dated 26.03.2021

Subject: Extension in EOP against EPCG Authorization No.0230003756 dated 06.11.2008.

The applicant stated that they have been issued 2 EPCG Authorization No.0230003795 dated 20.11.2008 and 0230003756 dated 06.11.2008 which were valid for 6 years for fulfillment of EO which was extended by 2 more years vide RA condition sheet No.2 dated 01.02.2016 and further amendment sheet No.3 dated 19.07.2016. Since the FOB value is very huge, they could not fulfill the EO even after 8 years and they had to seek 2 more years extension (in March 2019) by paying 50% of duty payable in proportion to the unfulfilled EO in terms of Para 5.11 of HBP 2009-14. They received the extension in July 2019 for Authorisation No.0230003756 dated 06.11.2008. In the case of Authorization No.0230003795 dated 20.11.2008 they have fulfilled 100% EO well within the extended EOP and they are in process of redeeming this license with RA, Kolkata. However, they could complete only 75% EO and fell short by 25% approximately against the subject authorization due to following reasons:- (a) In the early 2020, the COVID spread the panic throughout the world, which resulted in total lockdown in India for more than 100 days resulting into huge production loss in the factory, decline in demand of paper on account of closure of schools/colleges/offices etc. (b) Restrictions on interstate movement of goods (c) Acute shortage of containers resulting in delayed shipments (d) Delayed arrival of imported raw materials on account of COVID particularly in US, Europe and UK and (e) Non availability of skilled /unskilled man power on account of panic situation because of COVID pandemic. In the normal course, they would have fulfilled the entire balance EO well before 12 months, but situation stated above, prevented fulfillment of EO resulting in a shortfall of approximately 25%. Even today their factory is not working to the full capacity on account of the above constraints. Hence, requested to grant only 6 months extension in EO without any composition fee as a special case to enable them to fulfill the remaining EO.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed there is merit in the case and accordingly decided to accede the request and allowed EOP extension of EPCG Authorization No.0230003756 dated 06.11.2008 for a period of 6 months from the date of endorsement subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

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