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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 16.10.2024 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.19AM25 held on 16.10.2024.

The following members were present in the meeting:

1.	Ms Shubhra	Sr.Dev.Commissioner
2.	Dr.S.K. Bansal	Addl. DGFT
3.	Shri Rakesh Kumar	Addl. DGFT
4.	Shri K.V.Tirumala	Joint DGFT
5.	Shri K.M. Harilal	Joint DGFT
6.	Shri Randheep Thakur	Joint DGFT
7.	Shri Md. Moin Afaque	Joint DGFT

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

S. No	Name of the firm
1.	M/s. Scorodite Stainless India Private Limited, Mumbai
2.	M/s. Mahindra & Mahindra Ltd, Mumbai
3.	M/s. Dhwani Polyprints Private Limited, Mumbai
4.	M/s. Dhwani Polyprints Private Limited, Mumbai
5.	M/s. Prakash Exports, Kerala
6.	M/s. Pennar Industries Limited, Hyderabad
7.	M/s. Pennar Industries Limited, Hyderabad
8.	M/s. PK Enterprises, Uttar Pradesh
9.	M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad
10.	M/s. Saimirra Innopharm Private Limited,Chennai
11.	M/s. India Yamaha Motor Private Limited, Delhi
12.	M/s. Simosis International, Mumbai
13.	M/s. Zoom Texturisers Private Limited, Surat
14.	M/s. Ampco Metal India Private Limited, Pune

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15.	M/s. Radnik Exports Global Private Limited, Delhi
16.	Policy Matter [Received from PC-4]
17.	M/s. Gland Pharma Ltd, Hyderabad
18.	M/s. Gland Pharma Ltd, Hyderabad
19.	M/s. Gland Pharma Ltd, Hyderabad
20.	M/s. Shahi Exports Private Limited, Delhi
21.	M/s. Sun Pharmaceutical Industries Limited, Mumbai
22.	M/s. Prasad NC Machine Systems Private Limited, Chennai
23.	M/s. SRF Limited, Gurugram
24.	M/s. G V Ventures, Mumbai

PH Case No. 01 M/s. Scorodite Stainless India Private Limited, Mumbai

F.No. HQRPRCAPPLY00004521AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0310742969 dated 26.07.2013, 0310765128 dated 08.01.2014, 0310789656 dated 25.09.2014, 0310751690 dated 30.09.2013, 0310744577 dated 08.08.2013, 0310740118 dated 03.07.2013, 0310715215 dated 20.11.2012, 0310723863 dated 13.02.2013.

The request of the firm was considered in PRC Meeting No.13AM25 held on 07.08.2024 and it was decided to call the firm for **Personal Hearing** which was afforded on 16.10.2024.

Applicant's statement: With reference to the above subject matter, we have informed by web-site on 3RD April 2024 that our case has been rejected on 22nd March 2024 meeting no 33AM24 due to non-submission of cogent reason /justification in support of any genuine hardship. In this regards, we want to inform you that due to financial problem our company went to NCLT and NCLT approved our application on 16.07.2019. Immediately we went to Policy Relaxation Committee and Covid started all over world. And we got one year EO extension by Policy Relaxation Committee on 28/06/2021 vide file number 01/60/162/337/AM21/PRC. Due to Covid, our company financial go totally down and we could not recover. Again we approached to Policy relaxation committee on 28th December 2022. Our case comes in committee on 1st March 2023 and committee advise for call the report from RA. Finally our case come on 22nd March 2024 and case is rejected without proper discussion. Now our company slowly recovering in financially and exporting the goods. For pending above said advance

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licenses, we have to invest huge amount on production and also due to Ukraine and Russia War, international Market is not stable on price. Investor are coming and they are investing the money in our company. But still we need another one year time. We have completed 60% export obligation within extended EO period and still exporting. Also we are writing to request an extension of the manufacturing timeline for the production of seamless pipes . we would like to bring to your attention the complexities involved in the manufacturing process, which require additional time to fulfill the client's requirements. Each size of seamless pipes & tubes undergoes 3-4 meticulous processes to meet the final size as per the client's specifications. Due to the intricate nature of these processes, the manufacturing timeline is significantly extended. As a result, we are only able to produce a maximum of 27-30 tons per month. Considering the total quantity required to be manufactured, it is evident that the job will necessitate a minimum of 9-11 months to complete of balance qty of export . Furthermore, due to the time-consuming nature of the manufacturing processes, we anticipate needing an additional 12 months to complete the balance quantity for export. In light of the aforementioned circumstances, we kindly request an extension of 12 months from the date of endorsement to complete the remaining manufacturing and export activities. This extension will enable us to meet the client's requirements while maintaining the high quality standards that our company is committed to delivering. Therefore, we humbly request your goodself to consider the submissions and grant us EO extension without composition fees for our above Advance Authorizations for one Year and without composition fees. Kindly consider our request

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.02 **M/s. Mahindra & Mahindra Ltd, Mumbai**

F.No.HQRPRCAPPLY000007840AM24

Meeting No.19AM25 held on 16.10.2024

Subject: Request for condonation for procedural lapse of not mentioning EPCG license numbers in the S/Bills relating to third party exports by their parent company for fulfillment of EO against EPCG License No. 0330033067 dated 03.07.2012 and 0330033690 dated 14.09.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 16.10.2024. Mr. Amol Deshpande and Mr. Ganesh Kota, authorized representatives appeared through Video Conferencing on behalf

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of the firm and made the following submissions:-

This is a review case of PRC Meeting No.02/AM25 held on 19.04.2024 (Case No.03) wherein Committee decided to maintain rejection of the earlier decision of PRC in its Meeting No.26/AM24 held on 17.01.2024.

Applicant's statement: Due to recent amalgamation and merger with Mahindra & Mahindra Ltd. (NCLT Order No.C.P.(CAA)/32(MB)/2024), the firm is facing issues with online application such as the IEC merging and other ongoing M&A compliance processes. The original policy relaxation application was filed under the Mahindra Heavy Engines Ltd., and there will be technical challenges due to the recent merger with Mahindra & Mahindra Ltd. According to the firm the only procedural lapse happened by the CHA while filing the S/Bills, they failed to mention EPCG details in the S/Bills.
The goods "heavy engines" were manufactured by us (Mahindra Heavy Engines Ltd) and were exported against order obtained by our parent company, M&M, as merchant exporter. As per the provisions of policy for third party exports, we have gotten into a third party agreement with the merchant exporter (M&M) to export engines manufactured by us towards discharge of export obligation of our two EPCGs; the agreements have been enclosed with the PRC submission.

We have ensured stringent compliance of all the 7 provisions of third-party exports under the EPCG and have provided the committee with all the documents to support our claims. The only procedural lapse happened by the CHA while filing the shipping bills, they failed to mention EPCG details in the S/bills.

Goods exported were in the condition manufactured by us, enclosed documents evidence the following: **(encl. 1)**
1. Lorry receipts show a clear correlation of goods manufactured and supplied for export in the same condition.
2. Lorry receipt details include GST invoices raised on the third party.
3. Goods were directly delivered to the ICD for onward shipment by the third party.
4. Delivery was against their GST invoice and shipping bills.
5. Both invoices, from our company and the M&M, have the GST number mentioned on them.
6. Payments for the said invoices were received through the banking channel as stipulated in the policy.
7. Shipping bill filed at the ICD within three days of goods leaving our factory.
8. Lorry receipt shows:
   - Goods left our factory for ICD.
   - Container was sealed at ICD.
   - Proceeded to the GTI container terminal at JNPT.

Our company has submitted the necessary documents as laid out under the policy for merchant/ third-party exports. The only relaxation we seek from the committee is for the procedural lapse in not mentioning EPCG details in the S/bills. All our S/bills were filed under MEIS and DBK and thus duly examined and assessed by the customs.

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We also have enclosed a very recent precedence from the committee where relaxation was provided in matter which had far fewer qualifications than ours. The committee had allowed alternate product merchant export from a group company where EPCG details were not mentioned in S/bills. Further, in this case the EPCG and exports pertained to the era before introduction of GST. **(encl. 2)**

Also enclosed is the statement with a list of exports along with invoice number, lorry receipt number, shipping bills numbers along with the dates; the dates reflect that all the shipping bills were filed in 3-4 days of leaving our factory premises. Also, the exports are within the license's EO period. **(encl. 3)**

We hope the committee will take a view on merit and would allow the shipping bills towards discharge of export obligation against the EPCG licences.

Decision: Deferred.

(Action: Applicant/ RA Mumbai)

PH Case No. 03 M/s. Dhwani Polyprints Private Limited, Mumbai

F.No. HQRPRCAPPLY00008236AM24

Meeting No.19AM25 held on 16.10.2024

Subject: Request for Revalidation of Advance Licence - review against Advance Authorization No. 0310838416 dated 22.09.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 16.10.2024.

Applicant's statement: We refer to minutes of PRC meeting which read as ?The committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that authorization had already been redeemed. Accordingly, it decided to reject the case.? We wish to draw your attention to our application wherein we have opted for Personal hearing and paid the necessary fee in terms of Para 2.60 of FTP 2023. We were not offered the chance to present our case in person before the PRC. Our case was decided unilaterally without giving us hearing. Moreover it seems that our written submission was not understood properly by the committee. The case was about our inability to execute the earlier acceptance of PRC in the same case which read as ? The Committee went through justification provided by the applicant and discussed the matter at length and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement in the proportionate to the export already made against Advance Authorization No 0310838416 dated 22.09.2020. This is last and final revalidation. The firm shall

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approach RA within 30 days from the date of uploading of the minutes of meeting? The EDI modules limitation caused a bottleneck which was beyond our control and hence we were forced to approach the PRC again. We are once again enclosing earlier and current minutes for your ready reference with a prayer to give us personal hearing.

Comments of EGTF was also seen.

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.04 **M/s. Dhwani Polyprints Private Limited, Mumbai**

F.No.HQRPRCAPPLY00008240AM24

Meeting No.19AM25 held on 16.10.2024

Subject: Request for Revalidation of Advance Licence - review against Advance Authorization No. 0311015966 dated 29.06.2022.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 16.10.2024.

Applicant's statement: We refer to minutes of PRC meeting which read as ?The committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that authorization had already been redeemed. Accordingly, it decided to reject the case.? We wish to draw your attention to our application wherein we have opted for Personal hearing and paid the necessary fee in terms of Para 2.60 of FTP 2023. We were not offered the chance to present our case in person before the PRC. Our case was decided unilaterally without giving us hearing. Moreover it seems that our written submission was not understood properly by the committee. The case was about our inability to execute the earlier acceptance of PRC in the same case which read as ?The committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed revalidation for a further period of 6 months from the date of endorsement against advance authorization no 0311015966 dated 29.06.2022. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.? The EDI modules limitation caused a bottleneck which was beyond our control and hence we were forced to approach the PRC again. We are once again enclosing earlier and

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current minutes for your ready reference with a prayer to give us personal hearing.

Comments of EGTF was also seen.

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 05 M/s. Prakash Exports, Kerala

F.No. HQRPRCAPPLY00000299AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 5310019104 dated 05.07.2016.

The request of the firm was considered in PRC Meeting No.15AM25 held on 29.08.2024 (Case No.23) and it was decided to call the firm for **Personal Hearing.** Accordingly, PH was afforded on 16.10.2024. Mr. Prakash Nair, Proprietor of the firm appeared on behalf of the firm through Video Conferencing and made the following submissions:-

Applicant's statement: Advance Authorization no. 5310019104 dated 05/07/2016, we could not fulfill the export obligation within the stipulated time (including the extension of time) due to 2018 floods in Kerala. now we are requesting for extension of time so that with our new exports we can fulfill the obligation and this aa can be applied for redemption.
Our submission in April 2024, of the application with PRC – DGFT is for seeking permission to fulfill our Export Obligation for all three companies and allowing time up to 24 months for the same for the entire quantity of imports without excluding or delisting the LDC imports.

We bring to your kind attention that initially in Oct 2023, we applied with PRC for a time extension for our advance authorizations after delisting LDC imports from the total imports. However, in March 2024, Vishakapatnam customs verbally confirmed that documentation for LDC imports is not traceable.

Justifying the rationale for seeking an extension of time:

As submitted to the Hon'ble Commerce Minister, in our appeal during the meeting in last Oct 2023, our exports were disrupted due to the 2018-2019 Kerala Floods and there were some lapses committed by the exports handling team in addressing the shortfalls on time for which we kindly request you to grant time for fulfilling our Export Obligation

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Decision: The Committee heard and examined the case on the basis of statement made by the firm and decided to defer the case. Firm is asked to submit an exhaustive write-up substantiating their statement and submit documents supporting their claim regarding natural calamity and difficulty. Availability of import product which is to be exported may be stated. Request has to be filed separately for each firm.

(Action: Applicant)

PH Case No.06 M/s. Pennar Industries Limited, Hyderabad

F.No.HQRPRCAPPLY00004570AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for reopening of File Rejected without Valid Reason and Grant of SEIS.

The request of the firm was considered in PRCMeeting No.14AM25 held on 13.08.2024 (Case No.23) and it was decided to call the firm for **Personal Hearing.** Accordingly, PH was afforded on 16.10.2024.

Applicant's statement: We are to inform you that M/s. Pennar Engineered Building Systems Ltd., by virtue of NCLT order dated 08.05.2019 got merged with M/s. Pennar Industries Limited. Accordingly we have merged the IECs of both companies by submitting the NCLT order dated 08.05.2019. The IEC Merger was approved by RA, Hyderabad only. So, RA, Hyderabad is very much aware of the MERGER of both companies. Under IEC details of DGFT website the status of IEC is showing as MERGER. Whereas, without even seeking clarification from us or from their own records or issuing any notice or any Personal Hearing, our SEIS application was REJECTED showing the above as discrepancy inspite of MERGER approved by RA, Hyderabad himself. This is gross injustice. Hence, we hereby request your goodselves to kindly consider this as an APPEAL against Injustice occurred to us and grant the SEIS as applied for and oblige.

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 07 M/s. Pennar Industries Limited, Hyderabad

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F.No. HQRPRCAPPLY00004571AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for reopening of File Rejected without Valid Reason and Grant of SEIS.

The request of the firm was considered in PRC Meeting No.14AM25 held on 13.08.2024 (Case No.24) and it was decided to call the firm for **Personal Hearing.** Accordingly, PH was afforded on 16.10.2024.

Applicant's statement: We are to inform you that M/s. Pennar Engineered Building Systems Ltd., by virtue of NCLT order dated 08.05.2019 got merged with M/s. Pennar Industries Limited. Accordingly we have merged the IECs of both companies by submitting the NCLT order dated 08.05.2019. The IEC Merger was approved by RA, Hyderabad only. So, RA, Hyderabad is very much aware of the MERGER of both companies. Under IEC details of DGFT website the status of IEC is showing as MERGER. Whereas, without even seeking clarification from us or from their own records or issuing any notice or any Personal Hearing, our SEIS application was REJECTED showing the above as discrepancy inspite of MERGER approved by RA, Hyderabad himself. This is gross injustice. Hence, we hereby request your goodselves to kindly consider this as an APPEAL against Injustice occurred to us and grant the SEIS as applied for and oblige.

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.08 **M/s. P K Enterprises, Uttar Pradesh**

F.No.HQRPRCAPPLY00007159AM25

Meeting No.19AM25 held on16.10.2024

Subject: Request for consideration to allow the packaging material supplied to Third Party Exporter under EPCG Scheme against EPCG Authorization No. 0530169420 dated 10.01.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 16.10.2024.

This is a review case of PRC Meeting No.09/AM25 held on 26.06.2024 (Case No.15) wherein Committee reject the case.

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Applicant's statement: The applicant stated that the detail of Packaging material has been used for export items, Agreement and disclaimer certificate from the final exporter, Detail of EPCG Authorization mentioned in S/Bills, process of the Boxes used for Export Items. The packaging material supplied to exporter for the Export Purpose only The packaging material supplied to export under HSN Code 48191090 and final export primary item's changed. Hence, they are requesting to allow third party export against subject EPCG authorization.

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 09 M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad

F.No. HQRPRCAPPLY00000879AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for seeking relaxation under the MEIS scheme from the requirements as stated in para 3.01 (b) and 3.15 of handbook of procedures.

The request of the firm was considered in PRC Meeting No.10AM25 held on 12.07.2024 (Case No.16) and it was decided to call the firm for **Personal Hearing.** Accordingly, PH was afforded on 16.10.2024. Mr. Sunny Joseph, VC and Mr. Vinod Bohra, Sr. Manager appeared on behalf of the firm through Video Conferencing and made the following submissions:-

Applicant's statement: We, Dishman Pharmaceuticals and Chemicals Limited ('the Applicant'), are seeking relaxation under Merchandise Exports from India Scheme ('MEIS') from the requirement stated in para 3.01 (b) and 3.15 of Handbook of Procedures (2015-20) ('HBP'). The applicant has exported goods from various EDI ports from the FY 2015-16 to FY 2017-18. The Company is eligible to claim rewards under MEIS in accordance with Chapter 3 of Foreign Trade Policy 2015-20 ('FTP 2015-20') and as specified in various public notices issued by the Directorate General of Foreign Trade ('DGFT') from time to time. Para 3.01 (b) of the HBP prescribes that an application for claiming rewards under MEIS on exports (other than export of goods through courier or foreign post offices using e-commerce) shall be filed online, using a digital signature, on DGFT website at http://dgft.gov.in/ with Regional Authority ('RA') concerned in ANF 3A. The relevant shipping bills and e-BRC shall be linked with the online application. Thus, it can be understood that there is no option available with the applicant to file the MEIS application manually. As per para 3.15 of HBP, the time limit to claim benefit under MEIS is (i) twelve months from the let export date or (ii) three months from the date of uploading of EDI shipping bills by customs whichever is later. Further, the application cannot be made even after imposing a late cut as specified under

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para 9.02 of HBP, after 2 years from the prescribed due date. Thus, if a let export order is dated March 31, 2018 (for the F.Y. 2015-16), then the time limit to claim MEIS would be March 31, 2017, and after imposing the late cut fees the MEIS benefit could be claimed latest by March 31, 2019. The applicant hereby humbly submits that various attempts were made to file an online application for claiming MEIS during FY 2015-16 to FY 2017-18. However, due to fetching error faced on the DGFT portal, the applicant could not successfully file a MEIS application for claiming duty credit scrips benefit of approximately Rs. 1.88 crore constituting 107 shipping bills. Out of the same, in case of 28 shipping bills, the applicant had inadvertently ticked "N" (for No) instead of "Y" (for Yes) in "Reward" column in the shipping bill, leading to the fetching error. However, the applicant had declared the intent in the affirmative (in wordings) in the shipping bill. These 28 shipping bills constitutes MEIS scrip value of approximately Rs. 76 lakhs. Accordingly, the applicant seeks relaxation under the MEIS scheme from the requirements as stated in para 3.01 (b) and 3.15 of HBP and a direction to the concerned RA that manual applications for MEIS should be accepted without imposing late cut as the applicant had already attempted filling of the MEIS application within the prescribed time limits or the facility to file online application should be accepted without imposing late cut.

Decision: Deferred. The Committee heard and examined the case on the basis of statement made by the firm and decided to refer the matter to Policy-3 for detailed re-examination.

(Action: Applicant/ Policy-3)

PH Case No. 10 M/s. Saimirra Innopharm Private Limited, Chennai

F.No.HQRPRCAPPLY00003156AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0410162454 dated 02.11.2016, Advance Authorization No. 0410162758 dated 31.01.2017.

The request of the firm was considered in PRC Meeting No.11AM25 held on 25.07.2024 (Case No.14) and it was decided to call the firm for **Personal Hearing.** Accordingly, PH was afforded on 16.10.2024.

Applicant's statement: We refer to the above and would like to bring it to your kind attention that the above Authorizations were awarded for us on different date by The Zonal Joint Director General of Foreign Trade The JDGFT), Chennai for import of Sitagliptin Phosphate Monohydrate totaling 257.590 Kgs. under Customs Notification No.:018/2015 dt. 01.04.2015. On completion of Import of raw materials 256.320 Kgs. against the said authorizations and on fulfillment of Export Obligation

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to certain extent, we have received a Legal Notice from the Counsel of M/s. Merck Sharp & Dohme (MSD) Corp, a Pharmaceutical Company asking us to put on hold our trade dealings with respect to this product mentioning the ownership for this product, Sitagliptin, duly patented by them who are situated in New Jersey, United States of America. The legal notice shook us badly and pushed ourselves to proceed legally before the Court of Law, In the High Court of Delhi, New Delhi. Subsequent to the same, the legal proceedings was initiated which ended up against us. Due to this verdict, we were not permitted to deal with this product/ingredient until July 2022. Now we are relieved of this verdict as all the Pharmaceutical Manufacturers in India are free to deal with this ingredient and its salts in any formulations for usage in Domestic Market or for Overseas supplies as the patent for this ingredient, SITAGLIPTIN, enjoyed by M/s. MSD Pharmaceutical Company hitherto is now permitted for others as well as the incubation period for this products is completed. Now we embark on the challenges which we have encountered due to the above facts as explained which resulted in non-execution of certain Export Orders against the said Authorizations as we had to wait for a longer period to get relief as the product which we preferred to deal in was patented until July 2022. We narrate below the Authorization-wise details for your perusal and benign consideration. To add fuel to the fire, when we have preferred Advance Authorization No.:0410162454 dt. 02.11.2016: To add fuel to the fire, when we have preferred application for the cited Advance Authorization with The JDGFT, Chennai, the consumption of ingredient was wrongly claimed in Licence Number 0410162454 dt. 02.11.2016. The referred imported ingredient, Sitagliptin Phosphate Monohydrate needs to be converted as Sitagliptin before being used for making final product, the process of which involves heavy yield loss to the tune of 22.18%. For example, for manufacturing 50 mg tablets of Sitagliptin, we require 64.25 mg of Sitagliptin Phosphate Monohydrate, the veracity of which can be ascertained as per the enclosed Drug Licence. Advance Authorization No.:0410162758 dt. 31.01.2017: This Authorization also pertains to the same ingredient as per earlier Authorization No.:0410162454 dt. 02.11.2016. Unlike above Authorization, in this Licence, the yield loss workings, i.e. 64.25mg of Sitagliptin Phosphate Monohydrate for manufacture of 50 mg tablets of Sitagliptin has been correctly applied by us and approved by the ZADGFT, Chennai while issuing the Authorization. Apart from this yield loss, we are genuinely entitled for wastage of 2% under SION Sl.No.:A412 which we failed to add in our application while preferring Authorization. At this juncture and in connection of the above, we request your good-office to accord your consent for the following request. 1. Extension in Export Obligation Period for six months in Advance Authorization Number 0410162454 dt. 02.11.2016 for the quantity of 179.475 Kgs. 2. Consideration of Yield Loss workings, i.e. 64.25 mg required for manufacture of 50 mg of Sitagliptin Tablets / 128.50 mg required for manufacture of 100 mg of Sitagliptin Tablets 3. Inclusion of wastage under SION Sl.No.:A412 in Authorization Number 0410162758 dt. 31.01.2017 4. Clubbing of cited two Authorizations at the time of closure of said Authorizations

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The

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Committee decided to defer the case.

(Action: Applicant)

PH Case No. 11 **M/s. India Yamaha Motor Private Limited, Delhi**

F.No.HQRPRCAPPLY00000474AM23

Meeting No.19AM25 held on 16.10.2024

Subject: Request for extension of Import Validity Period against EPCG Authorization No. 0430013733 dated 23.05.2014.

The request of the firm was considered in PRC Meeting No.10AM25 held on 12.07.2024 (Case No.16) and it was decided to call the firm for **Personal Hearing.** Accordingly, PH was afforded on 16.10.2024. Mr. Khiroda Chandra Patra DGM, and Mr. Subrat Kumar Jena appeared on behalf of the firm through Video Conferencing and made the following submissions:-

Applicant's statement: We wish to bring to your kind notice that we have obtained the above post export EPCG Authorization from the office of JDGFT, Chennai under their file number 04/21/061/00004/AM15 dated 13.05.2014 as per Para 5.12 of Import Export Policy. Since the said EPCG Authorization was not valid for import being Post Export EPCG Authorization, we fulfilled export obligation and received the freely transferrable Duty credit scrip as per Policy vide Amendment sheet no. 2. However, since the Duty credit scrip was issued thru manual mode, it was not transmitted thru online mode to the Customs authority, due to which the Customs denied to accept the manual scrip for utilization purpose as they were able to accept only thru online mode. The Company had submitted letter of correspondence at Chennai Custom, Chennai JDGFT and Delhi JDGFT regarding manual scrip Registration and Utilization. Details enclosed in Annexure-A Nevertheless, after a lot of struggle and correspondence with the Customs Authority, they started allowing such manual scrips which were issued due to the absence of online portal to issue post export scrips. Unfavorably, by the time the Customs granted approval to accept manual post export scrips, our Post export duty credit scrip issued against above authorization, expired, due to which we could not utilize the same fully for import purpose. Since the above situation occurred because of the absence of online portal to issue Duty Credit scrips under post export EPCG licenses, and due to the fact that there was no mode to transfer the scrips online at DGFT Website, our plea to revalidate the Duty credit scrip for One year is justified to be considered. Therefore, looking at the genuine situation, we request you to kindly grant us renewal of the said scrip for one year, which could not be utilized the scrip fully, due to the absence of online portal to issue and transmit the post export duty credit scrips.

Decision: The Committee heard and discussed the matter at length and noted that the applicant has not submitted any cogent reason/ justification in support of

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any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No.12 M/s. Simosis International, Mumbai

F.No.HQRPRCAPPLY00001093AM24

Meeting No.19AM25 held on 16.10.2024

Subject: Request for issuance of Transport and Marketing Assistance (TMA) approval letter as per Trade Notice 21/2022-23 dated 25.11.2022.

Applicant's statement: RA File Number 032110251372AM21 (PRC Meeting detail-09/AM22 held on 09.09.2021) Dear Sir, We thank you for approving our case, however our claim is not yet granted by RA by citing budget allocation issue, in connection to the same, please find below chronology of our case enclosed. Note that we have already submitted online / manually TMA application with all relevant documents & ADGFT Mumbai. Our application rejected only for Non submission of reply against deficiency dated 03.05.2022. Subsequently DGFT issued a fresh Trade Notice No. 21 /2022-23 dated 25.11.2022 which read as ?it has been decided to allow all those applicants who have submitted online application (s) for exports made up to 31.03.2021 to submit physical copies along with prescribed documents with designated RAs by 31.12.2022. The concerned RA shall examine the applications which are complete in all respects in accordance with prescribed policy / procedure and dispose of the same within a further period of 30 days from the date of submission of physical copy.? According all exporters were given an option and opportunity to apply/rectify for any short comings /anomaly in their application. We took the advantage of the relaxation granted by the DGFT and applied with all the document as prescribed under the said trade notice on 25.11.2022. We request you to instruct Addl. DGFT Mumbai to consider our application filed as per Trade Notice No. 21 /2022-23 dated 25.11.2022 or Give us personal hearing to explain our case in detail. About us ? We are leading exporter of Agro commodities and in existences since 2002. We are government recognized Export House & has ISO 22000:2005 & an ISO 9001-2008 Certificate, Spice Board, APEDA, FIEO, SHEFEXIL, FSSAI, IOPEPC certifications. We have been awarded Export Excellence award for highest export of Safflower Seeds in India for the year 2016-17, 2017-18, 2018-19, 2020-21, 2021-22 & highest export of Sunflower Seed in India for the year 2017-18, 2018-19 & 2020-21 by IOPEPC (Under Ministry of Commerce, Govt. of India) & Export Excellence Award by FIEO for the year 2019-20.

Decision: The Committee examined the statements made by the applicant and discussed the matter at length and observed that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them.

Sanjay

Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No.13 M/s. Zoom Texturisers Private Limited, Surat

F.No.HQRPRCAPPLY00008056AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for extension of Total EO Period against EPCG Authorization No. 5230010839 dated 25.10.2012.

Applicant's statement: We had applied for EO extension upto 24.10.2022 but PRC vide 2nd meeting of AM24 held on 30.05.2023 granted extension upto 31.12.2021 as per PN 67 dt. 31.03.2020 and notification no 28 dt 23.09.2021. We had exported 54.51% till 31.12.2021 . We made further total exports of 120.5% till 30.05.2022. Hence request your good office to regularize the case and grant us EO extension upto 30.05.2022.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm. The Committee noted that the applicant has faced a genuine hardship which were beyond their control and it decided to accede to the request and allowed EOP extension up to 30.05.2022 against EPCG authorization No. 5230010839 dated 25.10.2012 subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.14 M/s. Ampco Metal India Private Limited, Pune

F.No.HQRPRCAPPLY000008023AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for conversion of SB from free to Advance Authorization against Advance Authorization No.3110067844 dated 15.09.2020, 3110067815 dated 11.08.2020.

Applicant's statement: Please note that the AA No was mentioned in the Export Invoice. In COVID -19 Pandemic situation CHA made omission in mentioning AA No. on shipping Bill. It is a procedural lapse hence it is requested to allow us to use the two Shipping Bills for redemption of Advance Authorisations. Since description

Sanjay

in invoice, Advance Authorization, Shipping Bills, CE certificate and customer order is matching with quantity and value.

Decision: The Committee examined the statements made by the applicant and discussed the matter at length and observed 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. Radnik Exports Global Private Limited, Delhi

F.No.HQRPRCAPPLY00008176AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0511013577 dated 04.07.2022.

Applicant's statement: We could not utilize the imported fabric due to cancellation of order by the buyer. We push the buyer to avoid the heavy loss against imported fabric. Now, buyer given us fresh order to utilize the imported fabric, hence, we need EOP extension to utilize the same and avoid heavy loss against the export order. Therefore you are requested to kindly look into the matter and allow us EOP extension upto 10.03.2025. So we can manufacture the garments and export the same well in time.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511013577 dated 04.07.2022 for a further period up to 10.03.2025 from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.16 PC-IV Division (All India Importer's Exporter's Association (AIIEA))

F.No.01/60/162/32/AM25/PRC

Meeting No.19AM25 held on 16.10.2024

Subject: In the matter of issue of DFIA against Shipping Bills converted / to be converted from DBK SBs to DFIA SBs by Customs – reg.

Sanjay

Agenda Notes of PC4 and Applicants Statement: The applicant All India Importer's Exporter's Association (AIIEA), is an Association which has approached DGFT in March 2023 on behalf of certain exporters who wish to apply for DFIA on the basis of shipping bills which are converted/pending with Custom for conversion from Drawback to DFIA, along with details of SBs in which action for issue of DFIA was required. A number of regular exporters who could have filed DFIA SBs , filed DBK SBs instead due to certain difficulties. Through their Association (AIIEA) these exporters have provided replies/information to facilitate decision in the matter and have so far not been able to obtain the benefits of the scheme to which the shipping bills were converted. The legal journey in the matter has been concluded at the end of Department of Revenue. Inter-departmental consultations between DGFT and Department of Revenue have also been carried out in the matter. Gist is as follows:

1. The matter pertains to issue of DFIAs to certain exporters against shipping bills in which they have either already obtained conversion of DBK shipping bill to DFIA Shipping Bills under Section 149 of the Customs Act or whose applications are pending with Customs, and have approached/will be approaching the RAs with the converted SBs.
2. Para 2.73 of HBP 2023 provides as follows: " *Customs Authorities, after recording reasons in writing, permit conversion of any scheme -shipping bill on which benefit of that scheme has not been availed, in accordance with the Regulations under Customs Act,1962, and exporter would be entitled to benefit under scheme in which shipment is subsequently converted*".
3. Some field formations of Customs accepted the requests of conversion while some formations disallowed. The matter went to Court and has already been contested by the Department of Revenue before CESTATs and the Hon'ble High Court, and the Hon'ble High Court has upheld the legality of conversion of DBK SBs to DFIA SBs. A decision was taken at the level of the CBIC after taking legal opinion that SLP will not be filed.
4. After exchange of correspondence with the applicant and receipt of details, the matter for modalities of implementation of the Court Order was taken up by DGFT with DoR.

The gist of points reiterated by AIIEA are as follows :-

"*In the ordinary course of business, certain difficulties viz., Customs ICEGATE software limitations/divergent views taken by various field formations with respect to declaration of technical characteristics, quality and specifications of each and every input, compelled them to file DBK S/Bills since exports under free s/bills would not have earned any export entitlements under the policy. Exporters work on low margins. The export incentives are crucial and that makes the whole difference in the final pricing of the goods . In view of this incremental advantage available for exports under DFIA, Exporters applied for conversion of DBK S/Bills to DFIA S/Bills as per the provisions of Policy and Customs Act, 1962.Whole legal process consumed considerable period of time, running into years of waiting, consequently causing huge financial burden on the Exporters, who had remitted back DBK Entitlements with interest back to the customs authorities. Consequent to the conversion of S/bills, RA's were approached with request for issue of DFIAs , however could not process the applications and SD tickets were raised to Head Quarters to take appropriate decisions. The DFIA scheme stipulates self declaration by the exporter to declare actually used inputs in export goods in the shipping bills as mandated under Para 4.12 of FTP. The policy*

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of 'self declaration' is in line with the Government's agenda to promote ease of doing business, encourage voluntary compliance built upon mutual trust, confidence, honesty and ethical practice expected to be discharged by the trade and industry which is obviously saddled with huge responsibility and accountability fastened upon the exporters. Evidently and as a matter of fact that there is hardly any case, under scrutiny by any of the investigating agency concerned with DFIA scheme, which essentially establishes the fact that Exporters have proved that they are accountable and responsible by their actions. Exported goods are not in dispute, which is well covered by SION. Inputs and quantities required for use in manufacture of resultant product are notified under the respective SION. The customs authorities have already examined these aspects and accepted the same. Restrictions and actual use of inputs in the export goods are already stipulated in the policy. Therefore there is no scope for any misutilisation of license . Self declaration as mandated under Para 4.12 of FTP which deals with accountability of inputs may please be accepted as in the case of filing normal DFIA application. Additionally, Exporters shall also furnish CE certificate duly certifying the inputs used in export goods. As a matter of fact, it is earnestly submitted that Exports have already been made earning valuable foreign exchange for the country. Export entitlements are legitimately earned and continued delay in extending the benefit would break the backbone of their business. The Hon'ble PRC in the following precedent cases has laid down the procedure and documentation in cases where exports have already taken place for the purpose of considering accountability of inputs :-

(i) PRC Meeting No. 07/AM18 held on 31.05.2017 in Case No. 31 of Parle Products Pvt. Ltd.,
(ii) PRC Meeting No. 08/AM19 held on 17.07.2018 in case No.22 of Indian Biscuits Manufacturers Association;
(iii) PRC Meeting No.18/AM19 held on 09.10.2018 in case No.10 of Ravi Foods Pvt., Ltd.
(iv) PRC Meeting No. 16/AM22 held on 29.11.2021 in case No. 83 of Exide Industries, Kolkata.
In case no. (iii) & (iv), it is kindly submitted that due to inability of the Exporter to upload online shipping bills, EFC facilitated the process by modifying software in 2024 , enabling the Exporter to file the shipping bills without difficulty."

It was noted by the Committee that even otherwise the exports made are entitled for DFIA benefits except for the fact that the shipping bills were filed under Drawback; that the benefit of conversion of shipping bills that is being claimed is covered under the Customs Act as well as under the FTP/HBP; that the legal journey of the matter is over and High Court Order is pending implementation; and that views of DoR have been obtained.
Customs Amendment Certificate under Section 149 of Customs Act shall be submitted while making application for DFIA.

Relaxation of Policy/ Procedure involved in the matter include relaxation to allow online filing of applications based on SIONs for issue of DFIA and generation of new file numbers/reactivation of existing file numbers; relaxation to allow RAs of DGFT to consider the inputs and also mention technical characteristics, quality and specification of items, on the basis of declaration to be given by the exporter; relaxation for allowing discharge of export obligation/ redemption/endorsement of transferability on the basis of the above mentioned declaration.

Decision: The Committee discussed the matter in detail. The Committee noted

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that these exporters have approached DGFT last year and are facing a difficulty beyond their control for periods ranging up to a decade, and certain relaxations of provisions of FTP/HBP are required in order to issue DFIAs as per SIONs against the SBs converted /to be converted from DBK to DFIA by Customs. The Committee therefore decided to relax the Policy/ Procedure for these exporters to allow online filing of applications for issue of DFIA as per SIONs and reactivation of existing file numbers/generation of new file numbers within 6 months, to be reckoned from date of system enablement by EGTF/ subsequent conversion of SBs whichever is later, after which late cut will become applicable. Relaxation for these cases was allowed to permit RAs of DGFT to consider the input items along with technical characteristics, quality and specification of items where required, on the basis of the following documents for subsequent transmission by RA/ EGTF to Customs:

a. Declaration and Statement of specific inputs (with technical characteristics, quality and specification of items where required) used in the manufacturing of product exported under the subject shipping bills; and
b. An affidavit cum Indemnity Bond affirming therein that in case any revenue loss is noticed in future on account of misdeclaration, they will surrender the same to the Government without any protest on demand by RA; and
c. A Certificate from Chartered Engineer of respective field/ Chartered Accountant certifying specific inputs actually used in the manufacturing of export product exported under the subject shipping bills.
d. Additionally, RAs shall crosscheck to verify the names of specific input items given in the Declaration and Statement and Certificate , with the input items declared in the DFIA SBs filed for any other shipment of the same product by the same exporter before the subject DBK SBs were filed or after but prior to March 2023 ; AND/OR with the manual/electronic production & consumption records ; AND/ OR with the documents evidencing import/procurement of raw material , to ascertain that the specific inputs presently claimed were in fact used in the product exported under DBK SBs.

At the time of discharge of export obligation/ redemption/endorsement of transferability RA shall allow only those inputs which have been specifically indicated in the declaration given by the exporter and in the Certificate of Chartered Engineer and verified by the RA.

(Action:Applicant AIIEA [for M/s Nilons Enterprises Pvt Ltd ,Rama Export, Rani International , Shree Balaji Processors ,Sai Kripa Confectioneries ,Bhagwanji & Co ,Rajwani Exports , Global Energy Food Pvt Ltd, Rajsons Exports , ADF Foods Ltd , Speed Exports, Sadaf Exports, Bector Foods Specialities , Lykis Ltd ,Sunrise Food Products] / EGFT- for system enablement and transmission/PC-4/RAs- Mumbai/Indore/Surat/ Ludhiana).

Case No.17 M/s. Gland Pharma Ltd, Hyderabad

F.No.HQRPRCAPPLY00008038AM25

Meeting No.19AM25 held on16.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0911004566 dated 01.01.2023.

Applicant's statement: We have obtained the Advance Authorization No.

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0911004566 Dt.01.03.2023 RA Hyderabad under Appendix-4J condition on export order. We are regularly exporting certain pharmaceutical Formulations to US market and other markets by obtaining the Advance Authorization for import of relevant API (Active Pharmaceutical Ingredient) as per SION (A205 & A206) basis. We wish to inform you that we have fulfilled the export obligation to the extent of Quantity 5.22% and Value in 15.18% within the export obligation period. For the balance export quantities, the demand was postponed by our customer; hence we could not fulfill the export obligation within the validity. Some orders also cancelled. Currently we have obtained the valid export orders against which we can fulfill pending export obligation to the extent FOB value $ 43,87,206.42 with value addition 168.60%; hence we would humbly request your good self to grant us the extension of our export obligation period for a further 6 months from approval. In view of the above, we request you to grant us EOP extension for six months from the issue of minuets of meeting to complete the balance export obligation.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0911004566 dated 01.01.2023 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.18 M/s. Gland Pharma Ltd, Hyderabad

F.No.HQRPRCAPPLY00008039AM25

Meeting No.19AM25 held on16.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0911003500 dated 18.08.2022.

Applicant's statement: We have obtained the Advance Authorization No. 0911003500 Dt.18.08.2022 RA Hyderabad under Appendix-4J condition on export order. We are regularly exporting certain pharmaceutical Formulations to US market and other markets by obtaining the Advance Authorization for import of relevant API (Active Pharmaceutical Ingredient) as per SION (A205 & A206) basis. We wish to inform you that we have fulfilled the export obligation to the extent of Quantity 83.88% and Value in 118.22% within the export obligation period. For the balance export quantities, the demand was postponed by our customer; hence we could not fulfill the export obligation within the validity. Some orders also cancelled. Currently we have obtained the valid export orders against which we can fulfill pending export obligation to the extent FOB value $ 2,54,252.78 with value addition 105.60% ; hence we would humbly request your good self to grant us the extension of our export obligation period for a further 6 months from approval. In view of the above, we request you to grant us EOP extension for six months from the issue of minuets of meeting to complete the balance export obligation. We

Sanjay

request an early decision in this regard.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0911003500 dated 18.08.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.19 M/s. Gland Pharma Ltd, Hyderabad

F.No.HQRPRCAPPLY00008680AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0911002660 dated 11.03.2022.

Applicant's statement: We have obtained the Advance Authorization No. 0911002660 Dt.11.03.2022 RA Hyderabad under Appendix-4J condition on export order. We are regularly exporting certain pharmaceutical Formulations to US market and other markets by obtaining the Advance Authorization for import of relevant API (Active Pharmaceutical Ingredient) as per SION (A205 & A206) basis. We have unable to start export obligation within the export obligation period. Demand was postponed by our customer; hence we could not fulfill the export obligation within the validity. Some orders cancelled and postponed. Currently we have obtained the valid export orders against which we can fulfill export obligation to the extent FOB value $ 4,50,000.00 with value addition 33.70%; hence we would humbly request your good self to grant us the extension of our export obligation period for a further 6 months from approval. In view of the above, we request you to grant us EOP extension for six months from the issue of minuets of meeting to complete the balance export obligation. We request an early decision in this regard.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0911002660 dated 11.03.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.20 M/s. Shahi Exports Private Limited, Delhi

Sanjay

F.No.HQRPRCAPPLY000011029AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0710115888 dated 20.12.2019.

Applicant's statement: We obtained the AA, as mentioned above, to import Linen Fabric with an obligation to export Ladies` Dresses After importing the said Fabric in January 2020, COVID-19 started globally, and our customer canceled this order due to poor sales and shutdown in the USA. As per Paragraph 4.40(i) of the current HBP, the export obligation period expired on 31.12.2021. We could not make exports during this period.?The fabric imported under the AA was of special quality (Linen), for which there are generally no export orders. We discussed obtaining export orders for the imported inputs with various buyers but could not succeed. After much effort, we now have an export order for which the inputs imported under the said AA will be used. Therefore, we earnestly request you to extend the EOP of this AA up to 31.12.2024. In terms of Para 4.40 (i), we undertake to achieve 5% extra EO in value and also undertake to pay a composition fee under Para 4.40 (e) & (f) of HBP. We want to inform you that we are very particular about fulfilling the export obligation for all the authorizations we obtain from time to time. During the four financial years, i.e., 2019-20 to 2022-23, we obtained 1505 AAs, of which we completed EO in 1504 cases. This is an exceptional situation where we could not fulfill the export obligation due to reasons beyond our control. Globally, COVID has played havoc with businesses. With great difficulty, we have obtained an export order to utilize the fabric imported under this Authorization. We look forward to your support in settling an old pending case in such an exceptional situation. In view of the circumstances explained above, please grant an extension in the EOP until 31.12.2024 with an appropriate composition fee.

Decision: The Committee examined the statements made by the applicant and discussed the matter at length and observed 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.21 M/s. Sun Pharmaceutical Industries Limited, Mumbai

F.No.HQRPRCAPPLY00008489AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0511017316 dated 14.02.2023.

Applicant's statement: The export obligation against said AA was fulfilled to the extent of 5.045% in terms of quantity (i.e. 0.111 Kgs) within the initial and extended

Sanjay

validity period of total 18 months from the date of import, and remaining quantity is balance for EO fulfillment. Please note that due to slow demand of the resultant product in foreign market we were unable to fulfill export obligation within the initial and extended EO period. We have confirmed export order of export resultant product in hand for shipment to be made in coming months. Hence, consider our case for 2nd EOP extension up to 09.03.2025 towards fulfillment of Export obligation. We approached CLA to consider our request in accordance with PN-59, for 2nd EOP extension with payment of composition fee. However, we were suggested to approach PRC Committee for grant of 2nd EOP extension. In view of the above we request you to kindly allow EOP extension for further Six Month (up to 14.08.2025) enabling us to fulfill export obligation within the 2nd EOP extension and oblige.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511017316 dated 14.02.2023 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

PH Case No.22 M/s. Prasad NC Machine Systems Private Limited, Chennai

F.No.HQRPRCAPPLY00007493AM25

Meeting No.19AM25 held on 16.10.2024

Subject: Request for Nexus related issues against EPCG Authorization No. 0430011484 dated 25.07.2012, 0430011981 dated 17.12.2012, 0430012784 dated 30.07.2013, 0430014093 dated 30.09.2014.

The request of the firm was considered in PRC Meeting No.17AM25 held on 03.10.2024 (Case No.09) and it was decided to call the firm for **Personal Hearing.** Accordingly, PH was afforded on 16.10.2024.

Applicant's statement: In the year 2015, our bankers, Indian Overseas Bank (IOB) were moved into the Prompt Corrective Action (PCA) framework by the Reserve Bank of India. As you may be aware, Banks which are put under the PCA framework are restricted from lending freely and are constrained in their operations. This further compounded the challenges faced by PNC as we were unable to draw additional limits from IOB to execute our orders. This coupled with cancellation of orders, meant that PNC was on the brink of insolvency.

Sanjay

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 23 **M/s. SRF Limited, Gurugram**

F.No.HQRPRCAPPLY0000010978AM25

Meeting No.19AM25 held on16.10.2024

Subject: Request for accounting of exports made under 41 Nos. of Shipping Bills towards discharge of export obligation in Advance Authorization No. 0510409579 dated 05.02.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 16.10.2024.

Applicant's statement: 1. The CHA error has resulted in genuine hardship to us despite of having manufactured exported product using imported material and fulfilled 100% export obligation under 47 Nos. of shipping bills against Advance Authorization Number 051040445 dated 14.05.2018 and realized 100% export proceeds. 1.1 We came to know that CHA has also wrongly mentioned Advance Authorization Number 0510406445 dated 14.05.2018 further also on 41 shipping bills even when the export obligation was over under said 47 Nos. of shipping bills. The CHA due to an error mentioned same Advance Authorization number also on subsequent 41 Nos. of shipping bills inadvertently. 1.2 The Advance Authorization Number 0510406445 dated 14.05.2018 also redeemed by our office using 47 Nos. of Shipping bills towards 100% export obligation. However, 41 Nos of shipping bills on which same Advance Authorization Number 0510406445 dated 14.05.2018 was mentioned should have been mentioned Advance Authorization Number 0510409579 dated 05.02.2019 concurrent in use. Had Advance Authorization 0510406445 dated 14.05.2018 not redeemed by our office, we could have gone for clubbing of said Advance Authorization with another Advance authorization numbers 0510409579 dated 05.02.2019, issued under same Notification Number 18/2015 dated 01.04.2015 and for the same import and export items otherwise also eligible and fulfill the condition (vi) of Para 4.36 of HBP since Advance Authorizations issued within 24 months and imports also made within 30 months and exports made within 48 month from the date of issue of earliest authorizations as per detail given below. 1.3 The CLA report called for by Hon'ble PRC in meeting held on 01.03.2024 has been received in DGFT that also confirms that 47 Nos of shipping bills only used towards discharge of an export obligation against Advance Authorization Number 0510406445 dated 14.05.2018. The remaining 41 Nos of shipping bills on which CHA wrongly mentioned same Advance Authorization Number 0510406445 dated 14.05.2018 has not been used towards discharge of an

Sanjay

export obligation against Advance 0510406445 dated 14.05.2018. The CLA Report however has yet to be included in the PRC Agenda to know the facts.

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No.24 **M/s. G V Ventures, Mumbai..**

F.No.HQRPRCAPPLY00006944AM25

Meeting No.19AM25 held on16.10.2024

Subject: Request for allow RoSCTL benefit against 32 S/Bills RoSCTL Scrip No. 0319282515 dated 18.03.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 16.10.2024.

This is review case of PRC Meeting No.24AM24 held on 18.12.2023 (Case No.06) wherein Committee decided to maintain the rejection of the earlier decision of PRC Meeting No.19AM23 held on 27.10.2023 (Case No.17).

Applicant's statement: Ref ? RoSCTL Licence No 0319282515 dated 18.03.2020 Dear Sir, We are readymade garments exporter from MSME sector. We would like to bring in your notice that we have received short amount of ROSCTL benefit for Rs.2032113/- as per Annexure attached. Our finding is due to technical glitches at the time of filling ROSCTL application, UOM (Unit of Measurement) is considered in dozens instead of number. Please note in our Shipping bills against drawback code number we have clearly mentioned UOM is in number. And this has happened only in this application. Please note ROSCTL benefits considered according to the numbers and not dozens. We have already sent mail (copy attach). As per Mail forwarded from Addl.DGFT quoted below. ?Exporter may surrender the scrip, Cancel the scrip at RA, reactivate SBs and apply again.? Since script was fully utilized cannot be surrender/cancel. It seems that due to software limitation, our request is not considered positively by the PRC. Based on above, we request the PRC to grant us our eligible incentives and we request to be heard in person before the PRC.

Decision: The applicant was granted personal hearing in terms of Para 2.60 of FTP-2023 on 16.10.2024. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

Sanjay

(Action: Applicant)