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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 15.11.2022 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.18/AM23 held on 15.11.2022

The following members were present in the meeting:

- | | |
|-----------------------|------------|
| 1. Shri S.B.S. Reddy | Addl. DGFT |
| 2. Shri Akash Taneja | Addl. DGFT |
| 3. Shri Hardeep Singh | Addl. DGFT |
| 4. Shri Anil Aggarwal | Addl. DGFT |
| 5. Dr. S.K. Bansal | 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. Swani Spice Mills Pvt. Ltd., Mumbai	1
2.	M/s. Vinbros and Co., Puducherry	2
3.	M/s. Allround (India) Vegetable Processing Machines Pvt. Ltd., Dinarapur, Ambala	3
4.	M/s. Universal Oleoresins, Cochin	4 to 6
5.	M/s. FDC Ltd., Aurangabad	7
6.	M/s. Himalaya Food International Limited, Delhi	8
7.	M/s. A-1 Fence Products Co., Pvt. Ltd., Mumbai	9
8.	M/s. Macleods Pharmaceuticals Ltd., Mumbai	10
9.	M/s. Rama Exports, Mumbai	11
10.	M/s. Rani International, Mumbai	12&13
11.	M/s. Jash Mercantile LLP., Mumbai	14&15
12.	M/s. Global Exim, Mumbai	16
13.	M/s. Global Mercantile Pvt. Ltd., Kolkata	17
14.	M/s. Khanna Paper Mills Ltd., Gurugram	18
15.	M/s. Adishank Chemicals Pvt. Ltd., Thane	19 to 21
16.	M/s. CTA Apparels Pvt. Ltd., New Delhi	22
17.	M/s. Coptec, Silvassa	23
18.	M/s. J.T.L. Infra Limited., Punjab	24
19.	M/s. SRF Ltd., Gurgaon	25 to 27

20.	M/s. Sanathan Textiles Ltd., Mumbai	28
21.	M/s. Bonus Plastics Pvt. Ltd., Ahmedabad	29&30
22.	M/s. Atul Limited, Gujarat	31
23.	M/s. Glenmark Pharmaceutical Ltd., Mumbai	32 to 36
24.	M/s. Devharsh Infotech Pvt. Ltd., Mumbai	37
25.	M/s. Worldfa Exports Pvt. Ltd., New Delhi	38
26.	M/s. Garware Hi-Tech Films Ltd., Aurangabad	39
27.	M/s. Sonis Impex, Mumbai	40
28.	M/s. Karwa Extrusions Pvt. Ltd., Mumbai	41
29.	M/s. Hindustan Foods Limited, Mumbai	42
30.	M/s. Devu Tools Pvt. Ltd., Mumbai	43
31.	M/s. Sahajanand Laser Technology Ltd., Gandhinagar	44
32.	M/s. Ashirvad Pipes Pvt. Ltd., Bangalore	45
33.	M/s. Unidrug Innovative Pharma Technologies Ltd., Indore	46
34.	M/s. Kauten Kraft, New Delhi	47
35.	M/s. Tata Coffee Limited, Bangaluru	48
36.	M/s. Deepak Novochem Technologies Ltd., Pune	49
37.	M/s. Tata Consultancy Service Ltd., Bangalore	50

Case No. 01 M/s. Swani Spice Mills Pvt. Ltd., Mumbai

F.no. HQRPRCAPPLY00002791AM23

Meeting No.18/AM23 held on 15.11.2022

Subject: Extension of EOP against Advance Authorisation No.0310821594 dated 08.06.2018 only for regularization purpose.

The applicant stated that they are largest exporters in spice industry since 1864 and over 150 years of experience in spices sector. There has been minor delay of seven days delay in completion of exports beyond the EOP /Extended EOP due to suddenly outbreak of Covid-19 during February 2020, their shipment could finally ship on 22.04.2020. Their item is classified under Appendix 4J. Hence they are requesting to allow EOP extension for a period of seven days for the purpose of regularization of export against AA No. 0310821594 dated 08.06.2018.

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 up to 23.04.2020 of Advance Authorization No.0310821594 dated 08.06.2018 only for regularization purpose subject to payment of composition fees @1% per month on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 02 M/s. Vinbros and Co., Puducherry

F.no. HQRPRCAPPLY00002815AM23

Meeting No.18/AM23 held on 15.11.2022

Subject: Extension of EOP Against Advance Authorisation No.0410165544 dated 01.05.2019.

The applicant stated that they are manufacturer exporters of Whiskey and have received the Advance Authorisation No.0410165544 dated 01.05.2019 with EOP of 18 months from 01.05.2019 to 01.11.2020. The entire Global Trade was taken by storm due to Covid-19 pandemic since January, 2020 making hindrance with resulting in total standstill of business operations internationally and domestically, under these circumstances their importers especially from Europe requested to postpone the export supplies causing the delay in fulfilling the E.O. They had applied RLA Chennai for further extension of EOP and they extending the E.O. upto 30.04.2021 only which has already been expired. Hence they are requesting to allow extension of EOP in respect of above mentioned Advance Licence for another one year i.e. upto 31.03.2022 to fulfil the Export Obligation.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed EOP extension of Advance Authorization No.0410165544 dated 01.05.2019 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

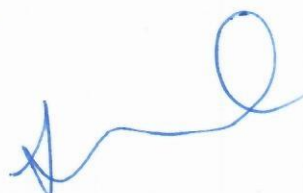
(Action: Applicant/RA-Chennai)

Case No. 03 M/s. Allround (India) Vegetable Processing Machines Pvt. Ltd.,
Dinarpur, Ambala
F.no. HQRPRCAPPLY00002825AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Extension of EOP against Advance Authorization No.3310030650 dated 03.02.2020.

The applicant stated that due to DGFT technical issue they are not able to apply for EOP extension with in time. Their Advance Authorisation has been issued by RLA Panipat office net to net base but online show SION. As per new updated of Advance Authorisation portal by DGFT HQ, there are required modification/amendment mandatory before apply EO extension /Redemption /Clubbing etc. In this regard they had generated many complaints at DGFT portal. Hence they are requesting to allow pay EO extension Fee as per HBP 4.42 (B) and not as per HBP Para 4.42 (C) and allow 6 month EOP extension against AA No.3310030650 dated 03.02.2020.

Decision: The Committee having examined the case in detail and in view of justification provided by the firm it decided to allow EOP extension up to 02.11.2022 against



Advance Authorization No.3310030650 dated 03.02.2020 for regularization purpose only subject to payment of composition fees @ 1% per month on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Panipat)

Case No. 04 M/s. Universal Oleoresins, Cochin
F.no. HQRPRCAPPLY00003089AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Extension in EOP against Advance Authorization No.1010060520 dated 04.06.2020.

The applicant stated that they had imported a total of 80,000 Kg. of Light Black Pepper against AA No.1010060520 dated 04.06.2020 through 4 Bills of Entry and EOP fulfilled within 120 days from the date of clearance of each Bill of Entry. The SARC issued by the Spices Board for all the 4 B/E works out to an export quantity 8722 Kgs. of Oleoresin. This full quantity has been exported within the initial/extended validity period of EOP. Further an additional quantity of 528.00 Kg. of Oleoresin was also exported during the validity period. As per Annexure 3 indicates the total quantity of imported input contained in the total export of 9250.00 Kg. of Oleoresin. (66821.00 Kg. of pepper). Having imported 80000 Kgs. of Pepper duty free, the total quantity consumed in the total exports made during the initial/extended period of validity is only 66821.00 Kgs. Thus there is an excess import of 13179.00 Kgs. Due to a host of reasons they were not able to fulfil the export obligation for 1440.00 Kgs. of Oleoresin corresponding to the excess import of 13179.00 Kg. of pepper, even during the extended period of EOP due to Covid-19. Hence they are requesting to allow EOP extension in respect of above mentioned licence for fulfilment of E.O.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to accede to the request and allowed EOP extension up to 26.05.2022 against Advance Authorization No.1010060520 dated 04.06.2020 only for regularization purpose subject to payment of composition fees @ 1% per month on the unfulfilled FOB value. The balance EO may be regularized by paying Customs Duty as per provisions of FTP/HBP with MIP condition. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 05 M/s. Universal Oleoresins, Cochin
F.no. HQRPRCAPPLY00003085AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Extension in EOP against Advance Authorization No.1010060114 dated 28.01.2019.



The applicant stated that they had imported a total of 76,000 Kg. of Light Black Pepper against AA No.1010060114 dated 28.01.2019 through 4 Bills of Entry and EOP fulfilled within 120 days from the date of clearance of each Bill of Entry. The SARC issued by the Spices Board for all the 4 B/E works out to an export quantity 8898.80 Kgs. of Oleoresin. This full quantity has been exported within the initial/extended validity period of EOP. Further an additional quantity of 743.20 Kg. of Oleoresin was also exported during the validity period. As per Annexure 3 indicates the total quantity of imported input contained in the total export of 9642.00 Kg. of Oleoresin. (70815.00 Kg. of pepper). Having imported 76000 Kgs. of Pepper duty free, the total quantity consumed in the total exports made during the initial/extended period of validity is only 70815.00 Kgs. Thus there is an excess import of 5185.00 Kgs. Due to a host of reasons they were not able to fulfil the export obligation for 580.00 Kgs. of Oleoresin corresponding to the excess import of 5185.00 Kg. of pepper, even during the extended period of EOP due to Covid-19. Hence they are requesting to allow EOP extension in respect of above mentioned licence for fulfilment of E.O.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to accede to the request and allowed EOP extension up to 10.01.2022 against Advance Authorization No.1010060114 dated 28.01.2019 only for regularization purpose subject to payment of composition fees @ 1% per month on the unfulfilled FOB value. The balance EO may be regularized by paying Customs Duty as per provisions of FTP/HBP with MIP condition. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Cochin)

Case No. 06 M/s. Universal Oleoresins, Cochin
F.no. HQRPRCAPPLY00003086AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Extension in EOP against Advance Authorization No.1010060339 dated 06.12.2019.

The applicant stated that they had imported a total of 1,47,000 Kg. of Light Black Pepper against AA No.1010060339 dated 06.12.2019 through 12 Bills of Entry and EOP fulfilled within 120 days from the date of clearance of each Bill of Entry. The SARC issued by the Spices Board for all the 12 B/E works out to an export quantity 19110.00 Kgs. of Oleoresin. This full quantity has been exported within the initial/extended validity period of EOP. Further an additional quantity of 590.00 Kg. of Oleoresin was also exported during the validity period. As per Annexure 3 indicates the total quantity of imported input contained in the total export of 19700.00 Kg. of Oleoresin. (135522.00 Kg. of pepper). Having imported 1,47,000 Kgs. of Pepper duty free, the total quantity consumed in the total exports made during the initial/extended period of validity is only 135522.00 Kgs. Thus there is an excess import of 11478.00 Kgs. Due to a host of reasons they were not able to fulfil the export obligation for

1500.00 Kgs. of Oleoresin corresponding to the excess import of 11478.00 Kg. of pepper, even during the extended period of EOP due to Covid-19. Hence they are requesting to allow EOP extension in respect of above mentioned licence for fulfilment of E.O.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to accede to the request and allowed EOP extension up to 26.01.2022 against Advance Authorization No.1010060339 dated 06.12.2019 only for regularization purpose subject to payment of composition fees @ 1% per month on the unfulfilled FOB value. The balance EO may be regularized by paying Customs Duty as per provisions of FTP/HBP with MIP condition. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 07 M/s. FDC Ltd., Aurangabad
F.no. HQRPRCAPPLY00003204AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: EOP extension against Advance Authorisation No.0310838377 dated 21.09.2020.

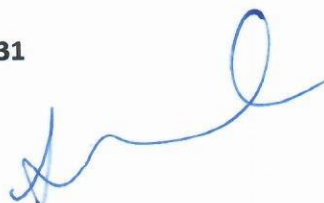
The applicant stated that they are export house two star exporter of pharmaceutical products all over the world. Due to pandemic covid 19 last two years their exports are affected on account of no demand, especially, eye drops requirement has majorly come down. 1st EOP extension has already been granted from RA and since these are campaign based products, they need to keep inventory to cater export orders. They have now received the order for export of Eye Drops and requesting for 6 months extension in EOP against AA No.0310838377 dated 21.09.2020 to fulfil the E.O.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length and it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310838377 dated 21.09.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 08 M/s. Himalaya Food International Limited, Delhi
F.no. HQRPRCAPPLY00003211AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Extension of EOP against Advance Authorization No.0510250237 dated 01.10.2009.



The applicant stated that their buyer cancelled order all of a sudden and they could not procure required quantity of export order for a long time. They have exported 60% of the required quantity within the original EOP of 3 years and managed to export the balance quantity within the next 10 months i.e. before September, 2013. The total exports have been completed and corresponding payments in foreign exchange has been realised. They could not apply for EOP extension on time as their previous consultant did not guide them about the policy and procedures. Hence they are requesting to allow EOP extension upto 15.09.2013 for regularisation of export in respect of AA No.0510250237 dated 01.10.2009.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and noted that the fact of the case has not been clearly specified by the firm and hence it decided to call the firm for personal hearing along with all supporting documents.

(Action: Applicant)

Case No. 09 M/s. A-1 Fence Products Co., Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00003209AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Extension of EOP Advance Authorisation No.0310823977 dated 25.09.2018.

The applicant stated that they have fulfilled approximately 90% of E.O. during the validity of period of AA No.0310823977 dated 25.09.2018. Due to Covid-19 lockdown was imposed in the country their operations were severely impacted, exports were drastically hit and they were unable to complete the remaining 10% of E.O.in time. Hence, they are requesting to condone the delay and to allow extension in EOP further 6 months to complete the remaining Export Obligation.

Decision: The Committee discussed the matter at length and it decided to defer the case and ask the firm to submit complete detail of export performance made by them against the subject authorization for taking the decision.

(Action: Applicant)

Case No. 10 M/s. Macleods Pharmaceuticals Ltd., Mumbai
F.no. HQRPRCAPPLY00003224AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Extension of EOP against Advance Authorisation No.0310810791 dated 25.01.2017.

The applicant stated that Advance Authorisation No.0310810791 dated 25.01.2017 issued with Annexure-B condition (18 months export validity) inputs were procured domestically against invalidation. E.O. was fulfilled on 21.11.2020 quantity-wise and value-wise. Full export proceeds are realised and value addition achieved is 152.24% in FFE terms. Since their buyer has cancelled the export order, they could not fulfil exports within the export validity. Hence they are requesting for EOP extension for regularisation purpose.

Decision: The Committee examined the case in detail and in view of justification provided by the firm and it decided to accede to the request and allowed EOP extension up to 25.11.2020 of Advance Authorization No.0310810791 dated 25.01.2017 only for regularization purpose subject to payment of composition fees @1% per month on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 11 M/s. Rama Exports, Mumbai

F.no. HQRPRCAPPLY00002797AM23

Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of 7 DFIA No.(i) 0310834962 dated 21.02.2020, (ii) 0310828052 dated 01.04.2019, (iii) 0310828054 dated 01.04.2019, (iv) 0310830463 dated 22.07.2019, (v) 0310831829 dated 26.09.2019, (vi) 0310829991 dated 28.06.2019 & (vii) 0310829979 dated 28.06.2019.

The applicant stated that by the emergence of the deadly corona virus in China in the month of December, 2019, which further spread to the whole world has completely disrupted the entire international market operations and also trading between countries due to sudden lockdown imposed in many countries. Their all the 7 DFIA's have been expired which were all valid for utilization exactly at the time of outbreak of coronavirus causing widespread damage to business operations world over. Since they were unable to procure goods from their original suppliers, who were also similarly affected, the DFIA's could not be utilized resulting in expiry of the DFIA's. Hence they are requesting six month revalidation of 7 DFIA's from the date of endorsement.

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

(Action: Applicant)

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

F.no. HQRPRCAPPLY00002799AM23

Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of 12 DFIA No.(1) 0310835516 dated 19.03.2020, (2) 0310834979 dated 21.02.2020, (3) 0310835515 dated 19.03.2020, (4) 0310830479 dated 23.07.2019, (5) 0310834980 dated 21.02.2020, (6) 0310835562 dated 20.03.2020, (7) 0310828013 dated 29.03.2019, (8) 0310828053 dated 01.04.2019, (9) 0310830088 dated 04.07.2019, (10) 0310829957 dated 27.06.2019, (11) 0310831825 dated 26.09.2019 & (12) 0310834960 dated 21.04.2020.

The applicant stated that by the emergence of the deadly corona virus in China in the month of December, 2019, which further spread to the whole world has completely disrupted the entire international market operations and also trading between countries due to sudden lockdown imposed in many countries. Their all the 12 DFIA's have been expired which were all valid for utilization exactly at the time of outbreak of coronavirus causing widespread damage to business operations world over. Since they were unable to procure goods from their original suppliers, who were also similarly affected, the DFIA's could not be utilized resulting in expiry of the DFIA's. Hence they are requesting six month revalidation of 12 DFIA's 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 it decided to reject the request of the firm.

(Action: Applicant)

Case No. 13 M/s. Rani International ; Mumbai
F.no. HQRPRCAPPLY00002824AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of DFIA No.0310834927 dated 18.02.2020.

The applicant stated that by the emergence of the deadly corona virus in China in the month of December, 2019, which further spread to the whole world has completely disrupted the entire international market operations and also trading between countries due to sudden lockdown imposed in many countries. The DFIA No.0310834927 dated 18.02.2020 has been expired which were valid for utilization exactly at the time of outbreak of coronavirus causing widespread damage to business operations world over. Since they were unable to procure goods from their original suppliers, who were also similarly affected, the DFIA's could not be utilized resulting in expiry of the DFIA's. Hence they are requesting six month revalidation of above mentioned DFIA 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 it decided to reject the request of the firm.

(Action: Applicant)

Case No. 14 M/s. Jash Mercantile LLP., Mumbai

F.no. HQRPRCAPPLY00003195AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of 24 DFIA No.(1) 0310837960 dated 28.08.2020, (2) 0310835340 dated 09.03.2020, (3) 0310833591 dated 20.12.2019, (4) 0310833589 dated 20.12.2019, (5) 0310831149 dated 21.08.2019, (6) 0310831148 dated 21.08.2019, (7) 0310831147 dated 21.08.2019, (8) 0310826316 dated 11.01.2019, (9) 0310823762 dated 14.09.2018, (10) 0310721806 dated 23.01.2013, (11) 0310837230 dated 16.07.2020, (12) 0310837231 dated 16.07.2020, (13) 0310837898 dated 26.08.2020, (14) 0310839558 dated 13.11.2020, (15) 0310838205 dated 10.09.2020, (16) 0310838475 dated 25.09.2020, (17) 0310838869 dated 14.10.2020, (18) 0310838862 dated 14.10.2020, (19) 0310838414 dated 22.09.2020, (20) 0310838478 dated 25.09.2020, (21) 0310837958 dated 28.08.2020, (22) 0310837961 dated 28.08.2020, (23) 0310838099 dated 04.09.2020 and (24) 0310837955 dated 28.08.2020.

Decision: This case has been withdrawn from the PRC as per the request by the applicant.

(Action: Applicant)

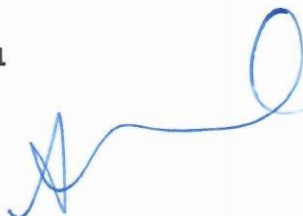
Case No. 15 **M/s. Jash Mercantile LLP., Mumbai**
F.no. HQRPRCAPPLY00002802AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of 28 DFIA No.(1) 0310833704 dated 26.12.2019, (2) 0310832148 dated 11.10.2019, (3) 1310049729 dated 09.11.2020, (4) 1310049731 dated 09.11.2020, (5) 1310049614 dated 02.07.2020, (6) 1310049615 dated 02.07.2020, (7) 1310049730 dated 09.11.2020, (8) 1310049493 dated 02.01.2020, (9) 0310824205 dated 04.10.2018, (10) 0311004194 dated 01.06.2021, (11) 0310834825 dated 13.02.2020, (12) 0311006923 dated 14.09.2021, (13) 0310835198 dated 04.03.2020, (14) 0310834614 dated 03.02.2020, (15) 0310834613 dated 03.02.2020, (16) 0310834611 dated 03.02.2020, (17) 0310833304 dated 09.12.2019, (18) 0310832769 dated 14.11.2019, (19) 0310825596 dated 11.12.2018, (20) 0310831630 dated 19.09.2019, (21) 0310829056 dated 15.05.2019, (22) 0310829058 dated 15.05.2019, (23) 0310829894 dated 25.06.2019, (24) 0310833701 dated 26.12.2020, (25) 0810145959 dated 13.08.2019, (26) 0310835231 dated 05.03.2020, (27) 0310835311 dated 09.03.2020 and (28) 0310835310 dated 09.03.2021.

Decision: This case has been withdrawn from the PRC as per the request by the applicant.

(Action: Applicant)

Case No. 16 **M/s. Global Exim, Mumbai**
F.no. HQRPRCAPPLY00003095AM23



Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of 12 DFIA's No.(1) 0310833996 dated 08.01.2020, (2) 0310829977 dated 28.06.2019, (3) 0311004927 dated 25.06.2021, (4) 0311004570 dated 15.06.2021, (5) 0310837232 dated 16.07.2020, (6) 0310836033 dated 30.04.2020, (7) 0310833846 dated 02.01.2020, (8) 0310835296 dated 09.03.2020, (9) 0311004535 dated 11.06.2021, (10) 0310837902 dated 26.08.2020, (11) 0310839650 dated 20.11.2020 and (12) 0310835522 dated 19.03.2020.

The applicant stated that their 12 DFIA's remained unutilized during its validity period in view of the difficulties arisen out of Covid-19 induced lockdowns announced by the Central Government as well as by various restrictions imposed by State Governments from time to time. This has caused severe supply chain disruptions impacting more particular small and medium business organizations. The difficulties were further compounded by lesser movement of containers, high freight rates and significant increase in the various raw materials and reduced manufacturing activities. Hence they are requesting for grant of revalidation of 12 DFIA's for a period of 6 months from the date of endorsement.

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

(Action: Applicant)

Case No. 17 M/s. Global Mercantile Pvt. Ltd., Kolkata
F.no. HQRPRCAPPLY00003096AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of 2 DFIA No.0310837568 dated 07.08.2020 & No.0310837893 dated 26.08.2020.

The applicant stated that their 02 DFIA's which they had purchases from the open market prior to sudden Corona virus outbreak which has led to closing down of business establishments and movements of goods and services being March, 2020. Due to sudden surge of corona virus, normal business operations came to a standstill causing huge financial losses to them during the pandemic period. They were unable to source goods from international suppliers due to prolonged disruptions in supply chain movements, as well as acute shortage of labour, availability of containers etc. Hence they are requesting for grant of revalidation of DFIA No.0310837568 dated 07.08.2020 and 0310837893 dated 26.08.2020 for a period of 6 months from the date of endorsement.

Decision: The Committee examined the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any

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

(Action: Applicant)

Case No. 18 M/s. Khanna Paper Mills Ltd., Gurugram

F.no. HQRPRCAPPLY00003230AM23

Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of DFIA No.0510412290 dated 28.10.2019.

The applicant stated that their request for Revalidation of DFIA No.0510212290 dated 28.10.2019 was earlier considered in PRC Meeting No.24/AM21 held on 25.02.2021 and they approach RA, Delhi for revalidation of the licence but manual requests were not accepted by the RA Delhi and at that time the online facility for filling revalidation was not available at DGFT Portal. RLA rejected their case for revalidation on the ground that they have not applied within 30 days from the date when the decision of the PRC was announced vide RA Delhi Office letter dated 28.03.2022. The Govt. vide PN No.10/2015 dated 08.6.2020 has facilitated the importer by allowing DGFT to grant revalidation/extension for old licenses but the online facility was enabled. Hence they are requesting to grant revalidation of above mentioned DFIA.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to allow revalidation of DFIA No.0510412290 dated 28.10.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

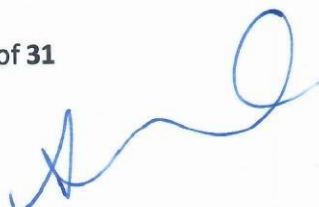
Case No. 19 M/s. Adishank Chemicals Pvt. Ltd., Thane

F.no. HQRPRCAPPLY00002812AM23

Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorization No.0310834196 dated 16.01.2020.

The applicant stated that One of their products i.e. "CresylDi Phenyl Phosphate" is supplied to the clients against the invalidation No. (Deemed export). They have completed their E.O. against Advance Authorisation No. 0310834196 dated 16.01.2020 and last shipment for above mentioned AA was on 27.02.2021, but unfortunately they could not import any raw material entitled. Being NPA, it was not possible for company to raise any funds or BG for customs against duty free imports and to import without BG, EODC was essential and during the pandemic situation, imports were difficult due to shipping/logistics challenges, freight costs and of the other limitations.



Their entitlement of import was valid up to 16.01.2021, hence they are requesting for six months revalidation of above mentioned Advance Authorisation to complete the import.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it decided to accede to the request and allowed revalidation of Advance Authorisation No.0310834196 dated 16.01.2020 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 20 **M/s. Adishank Chemicals Pvt. Ltd., Thane**
F.no. HQRPRCAPPLY00002813AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorization No.0310828912 dated 09.05.2019.

The applicant stated that One of their products i.e. Di Phenyl IsoDecyl Phosphate (DPDP) is exported by them mainly to Peru and they have completed EO against AA No. 0310828912 dated 09.05.2019. They have completed their E.O. against this Advance Authorisation and last shipment for above mentioned AA was on 05.02.2019, but unfortunately they could not import any raw material entitled. Being NPA, it was not possible for company to raise any funds or BG for customs against duty free imports and to import without BG, EODC was essential and during the pandemic situation, imports were difficult due to shipping/logistics challenges, freight costs and of the other limitations. Their entitlement of import was valid up to 09.05.2020, hence they are requesting for six months revalidation of above mentioned Advance Authorisation to complete the import.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it decided to accede to the request and allowed revalidation of Advance Authorisation No.0310828912 dated 09.05.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 21 **M/s. Adishank Chemicals Pvt. Ltd., Thane**
F.no. HQRPRCAPPLY00002811AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorization No.0310834445 dated 24.01.2020.



The applicant stated that One of their products i.e. "CresylDi Phenyl Phosphate" is supplied to the clients against the invalidation No. (Deemed export). They have completed their E.O. against Advance Authorisation No. 0310834445 dated 24.01.2020 and last shipment for above mentioned AA was on 08.11.2019, but unfortunately they could not import any raw material entitled. Being NPA, it was not possible for company to raise any funds or BG for customs against duty free imports and to import without BG, EODC was essential and during the pandemic situation, imports were difficult due to shipping/logistics challenges, freight costs and of the other limitations. Their entitlement of import was valid up to 24.01.2021, hence they are requesting for six months revalidation of above mentioned Advance Authorisation to complete the import.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it decided to accede to the request and allowed revalidation of Advance Authorisation No.0310834445 dated 24.01.2020 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 22 **M/s. CTA Apparels Pvt. Ltd., New Delhi**
F.no. HQRPRCAPPLY00003258AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of TPS License No.0510414862 dated 10.08.2020.

The applicant stated that due to Covid-19 pandemic their business operation were badly affected during the period of last two years and manufacturing facilities were closed or working at the capacity of 50% only the this period. The Target Plus Scheme (TPS) licence was issued to the company in the month of Aug-2020 and from this month till Nov.2021 their business was impacted by the Covid-19 Pandemic and they could not completely utilized the value of this license. This licence was issued to the company under the FTP 2004-2009 as per the Trade Notice No.06/2018 of DGFT for implementation of the Hon'ble Supreme Court judgement dated 27.10.2015 in civil application No.554 of 2006 with regard to Target Plus Scheme (TPS) scripts for the exports made in the year 2005-06 over 2004-05. They are also referred Public Notice No.113 (RE-2007)/2004-2009 dated 15.02.2008 for extension of validity/revalidation of Target Plus Licence issued under the FTP 2004-2009. Hence they are requesting for revalidation of Target Plus License No.0510414862 dated 10.08.2020 for further period of 12 months.

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

(Action: Applicant)

Case No. 23 M/s. Coptec, Silvassa
F.no. HQRPRCAPPLY00002828AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorization No.0310830744 dated 01.08.2019.

This is a review of PRC Meeting No.16/AM22 held on 29.11.2021 (Case No.36) wherein the Committee revalidated the Advance Authorisation No.310830744 dated 01.08.2019 for six months from the date of endorsement but they could not import balance full quantity (36.5 Tons) due to Covid-19 pandemic supplier's production delay. They are fulfilling this order by using specific tools for production so getting delay for finished goods. Hence, they are requesting for revalidation of above mentioned licence for further period of three months to complete the import.

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

(Action: Applicant)

Case No. 24 M/s. J.T.L. Infra Limited., Punjab
F.no. HQRPRCAPPLY00003207AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorisation No.3010105165 dated 04.05.2020.

The applicant stated that they got Advance Authorisation No.3010105165 dated 04.05.2020 for import of raw material i.e. Prime Hot Rolled Carbon Steel Coils item at Sr. No.1. 20000.000 MT for proportionate i.e. ERW Steel pipes tubes (Galvanized) other than ASTM Standards export of 20481.310 MT for USD 125, 96,006.14. They fulfilled export of 5461.387 MT for FOB INR 289,270,530.94 within validity period of 24 months and did not import only of 2155.815 MT (945.054 MT direct import and 1262.642 MT invalidation dated 22.6.2020 against the proportionate entitlement of 5333.05 MT. They could not import proportionate quantity due to the reason their supplier showed inability to deliver the raw material within scheduled time so ultimately, they had to cancel its order, but on the other hand they were committed for timely delivery of export consignments therefore they were forced to source raw material from domestic suppliers. Further due to covid-19 pandemic the unavailability of containers the situation affected their import and export. Hence they are requesting for six months revalidation of AA No.3010105165 dated 04.05.2020.

Decision: The Committee discussed the case on the basis of statement made by the firm 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 proportionate to export already made against Advance Authorisation No.3010105165 dated 04.05.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 25 M/s. SRF Ltd., Gurgaon
F.no. HQRPRCAPPLY00003201AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorisation No.0510410373 dated 25.04.2019.

The applicant stated that during Covid-19 pandemic situation many of the Governments closed their economy and had imposed lockdown during 2020 and badly affected their business. Thereafter there was a second surge in Covid-19 in 2021, all over the world which had devastating and debilitating effect. They were granted revalidation upto 25.10.2020 as per Notification No.57 and PN No.67 both dated 31.03.2020 and they could not import the ordered imported inputs to make the exports further. The revalidation period also expired due to Covid-19 second wave. They have fulfilled 27.51% E.O. in quantity terms using duty paid imported inputs and from imports made against other concurrent licenses in use simultaneously. Hence they are requesting for revalidation of AA No.0510410373 dated 25.04.2019.

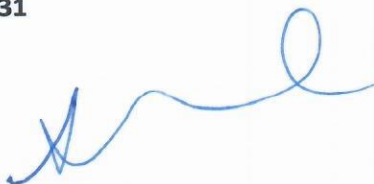
Decision: The Committee examined the case in detail and observed that the fact has not been specified clearly. Accordingly, it decided to defer the case and ask the firm to submit what further export is proposed and what they propose to do for excess imports already made, for taking decision.

(Action: Applicant)

Case No. 26 M/s. SRF Ltd., Gurgaon
F.no. HQRPRCAPPLY00003202AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorisation No.0510409580 dated 05.02.2019.

The applicant stated that during Covid-19 pandemic situation many of the Governments closed their economy and had imposed lockdown during 2020 and badly affected their business. Thereafter there was a second surge in Covid-19 in 2021, all over the world which had devastating and debilitating effect. They were granted revalidation upto 04.08.2020 as per Notification No.57 and PN No.67 both dated 31.03.2020 and they



could not import the ordered imported inputs to make the exports further. The revalidation period also expired due to Covid-19 second wave. They have fulfilled 100% E.O. in quantity terms using duty paid imported inputs and from imports made against other concurrent licenses in use simultaneously. Hence they are requesting for revalidation of AA No.0510400580 dated 05.02.2019.

Decision: The Committee examined the case in detail and in view of justification provided by the firm 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 proportionate to export already made against Advance Authorisation No.0510409580 dated 05.02.2019. This is last and final revalidation. 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. 27 **M/s. SRF Ltd., Gurgaon**
F.no. HQRPRCAPPLY00003203AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorisation No.0510400579 dated 05.02.2019.

The applicant stated that during Covid-19 pandemic situation many of the Governments closed their economy and had imposed lockdown during 2020 and badly affected their business. Thereafter there was a second surge in Covid-19 in 2021, all over the world which had devastating and debilitating effect. They were granted revalidation upto 04.08.2020 as per Notification No.57 and PN No.67 both dated 31.03.2020 and they could not import the ordered imported inputs to make the exports further. The revalidation period also expired due to Covid-19 second wave. They have fulfilled 97% E.O. in quantity terms using duty paid imported inputs and from imports made against other concurrent licenses in use simultaneously. Hence they are requesting for revalidation of AA No.0510400579 dated 05.02.2019.

Decision: The Committee examined the case in detail and in view of justification provided by the firm 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 proportionate to export already made against Advance Authorisation No.0510400579 dated 05.02.2019. This is last and final revalidation. 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. 28 **M/s. Sanathan Textiles Ltd., Mumbai**
F.no. HQRPRCAPPLY00000028AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorization No.0310829689 dated 14.06.2019.

The applicant stated that out of four inputs, they have imported only one input proportionate to exports already made and could not manage to import proportionate quantities of balance 3 inputs. Due to Covid-19 disturbances and administrative issues all their staffs were remotely operating from home from different parts of the country and they could not manage to import the balance proportionate inputs within the validity period. Hence they are requested for revalidation of AA No.0310829689 dated 14.06.2019 for a period of six months.

Decision: The Committee went through the justification submitted 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 proportionate to export already made against Advance Authorisation No.0310829689 dated 14.06.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 29 M/s. Bonus Plastics Pvt. Ltd., Ahmedabad
F.no. HQRPRCAPPLY00003236AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorisation No.0811000927 dated 05.03.2021.

The applicant stated that as they have applied for the granting of Bond Waiver / No Bond LUT, but the RA, Ahmedabad has issued EODC Certificate against AA No.0811000927 dated 05.03.2021. This Advance Authorisation has been expired and total import is pending. Hence they are requesting for 12 months revalidation against the above mentioned Advance Authorisation to complete the import.

Decision: The Committee discussed the case on the basis of statement made by the firm 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 against Advance Authorisation No.0811000927 dated 05.03.2021. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 30 M/s. Bonus Plastics Pvt. Ltd., Ahmedabad
F.no. HQRPRCAPPLY00003235AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of Advance Authorisation No.0811000860 dated 01.03.2021.

The applicant stated that as they have applied for the granting of Bond Waiver / No Bond LUT, but the RA, Ahmedabad has issued EODC Certificate against AA No.0811000860 dated 01.03.2021. This Advance Authorisation has been expired and total import is pending. Hence they are requesting for 12 months revalidation against the above mentioned Advance Authorisation to complete the import.

Decision: The Committee discussed the case on the basis of statement made by the firm 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 against Advance Authorisation No.0811000860 dated 01.03.2021. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 31 M/s. Atul Limited, Gujarat
F.no. HQRPRCAPPLY00132730M22
Meeting No.18/AM23 held on 15.11.2022

Subject: Revalidation of MEIS Scrip No.5219008976 dated 23.04.2019 to utilize re-credit of duty drawback in MEIS License for re-export of exported goods.

The applicant stated that they had imported 8000 Kgs. of Quainizarine 96% vide BE No.3873145 dated 10.7.2019 at NhavaSheva Port, B/E under duty basic customs duty of Rs.529690 was debited under MEIS License No.5219008976 dated 23.04.2019. Subsequently, their import material was rejected by their quality control department due to quality issues and they had re-exported the material back to the supplier vide S/B No.6848078 dated 11.09.2019. They had filed S/B under duty drawback as per Section 74 of the customs act where they are eligible to claim duty drawback upto 98% of the customs duty paid during imports. They had filed application for refund with JNCH Customs on 11.10.2019 and JNCH had passed their final order on 11.05.2021 and given reference of board circular No.45/2011-cus "Re-export of goods imported under reward schemes and DEPB –Re-credit of duty – Reg. and public notice No.137/2011 dated 16.11.2011. As per para 4 of PN issued by JNCH customs issuance of fresh duty credit script by concerned Regional Authority of DGFT has been replaced with re-credit certificate by Customs. They have received the re-credit certificate from customs, however, their MEIS License No.5219008976 dated 23.-04.2019 has expired and they are not able to take re-credit. Their entire procedure is delayed at customs due to Covid-19. Hence they are requesting to allow re-credit of duty drawback under original MEIS License with an extended validity of 6 months from the date of re-credit in MEIS Script.

Decision: The Committee examined the case on the basis of submission made by the applicant along with the comments received from PC-3 division and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to allow re-credit benefits for Rs.5,19,096/- (98% of Rs.5,29,690/-) in MEIS Scrip No.5219008976 dated 23.04.2019 with a six months validity from the date of issue. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Surat)

Case No. 32 M/s. Glenmark Pharmaceutical Ltd., Mumbai
F.no. HQRPRCAPPLY00002803AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Accounting of export made under Shipping Bill No.4872305 dated 01.09.2020 towards Regularization & Redemption against Advance Authorization No.0310830091 dated 04.07.2019.

The applicant stated that they had obtained Advance Licence No. 0310830091 dated 04.07.2019 with UQC for export product in PACKS and for import item in K.G. They have successfully done import with UQC in KG and accordingly started exporting goods from December,2019. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 22.09.2022. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow S/B No.4872305 dated 01.09.2020 mentioned in subject to be account against AA No.0310830091 dated 04.07.2019 for regularization and closure purpose.

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

(Action: Applicant)

Case No. 33 M/s. Glenmark Pharmaceutical Ltd., Mumbai
F.no. HQRPRCAPPLY00002807AM23

Meeting No.18/AM23 held on 15.11.2022

Subject: Accounting of export made under 5 shipping bills towards Regularization & Redemption against Advance Authorization No.0310828859 dated 08.05.2019.

The applicant stated that they had obtained Advance Licence No. 0310828859 dated 08.05.2019 with UQC for export product in PACKS and for import item in K.G. They have successfully done import with UQC in KG and accordingly started exporting goods from July,2019. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 22.09.2022. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have filed these 5 S/Bills No.(i) 5098128 dated 10.09.2020, (ii) 4990137 dated 05.09.2020, (iii) 5095548 dated 10.09.2020, (iv) 5254114 dated 17.09.2020 and (v) 5546481 dated 30.09.2020 under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow S/Bills mentioned in subject to be account against AA No.0310828859 dated 08.05.2019 for regularization and closure purpose.

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

(Action: Applicant)

Case No. 34 M/s. Glenmark Pharmaceutical Ltd., Mumbai
F.no. HQRPRCAPPLY00002795AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Wavier of re-export or destruction of Raw Material (540.64 Kgs) Consumed in QC testing and Production loss and Waiver of PC 18 Condition against Advance Authorization No.0310816950 dated 09.11.2017 for regularization and redemption purpose.

The applicant stated that they had obtained Advance Licence from RLA Mumbai under P.C.9 condition for import of "Lithium Carbonate USP "and imported 166000.00 Kgs. and out of this 100 Kgs. has been destroyed in QC testing & Production loss in excess

import. RLA Mumbai rejected their request and issued D/L. As per PN No.11 dated 14.06.2019 they have been submitted the Affidavit, Self-Declaration certified by CA affirming that the entire imported raw material has been consumed in production process only and they do not have the balance material for production. Hence they are requesting to allow waiver of raw material consumed in QC Testing and Production Loss and regularised and redeem the Advance Licence No.0310816950 dated 09.11.2017.

Decision: The Committee discussed the case at length and it decided to refer the case to Central Drugs Standard Control Organisation (CDSCO) for comments.

(Action: Applicant)

Case No. 35 M/s. Glenmark Pharmaceutical Ltd., Mumbai
F.no. HQRPRCAPPLY00002794AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Waiver of re-export or destruction of balance Raw Material (1.155 Kgs) Consumed in QC testing and Production loss and Waiver of PC-18 Condition against Advance Authorization No.0310804894 dated 23.05.2016 for regularization and redemption purpose.

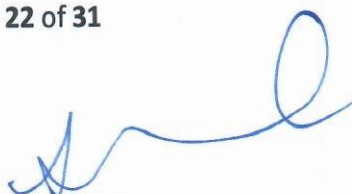
The applicant stated that they had obtained Advance Licence from RLA Mumbai under P.C.9 condition for import of "Desoximetasone Micronized USP-IP" and imported 6.00 Kgs. and out of this 1.155 Kgs. has been destroyed in QC testing & Production loss in excess import. RLA Mumbai rejected their request and issued D/L. As per PN No.11 dated 14.06.2019 they have been submitted the Affidavit, Self-Declaration certified by CA affirming that the entire imported raw material has been consumed in production process only and they do not have the balance material for production. Hence they are requesting to allow waiver of raw material consumed in QC Testing and Production Loss and regularised and redeem the Advance Licence No.0310804894 dated 23.05.2016.

Decision: The Committee discussed the case at length and it decided to refer the case to Central Drugs Standard Control Organisation (CDSCO) for comments.

(Action: Applicant)

Case No. 36 M/s. Glenmark Pharmaceutical Ltd., Mumbai
F.no. HQRPRCAPPLY00003222AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Accounting of export made under 19 S/Bills towards regularization / redemption of Advance Authorization No.0310829872 dated 24.06.2019.



The applicant stated that they had obtained Advance Licence No. 0310829872 dated 24.06.2019 with UQC for export product in PACKS and for import item in K.G. They have successfully done import with UQC in KG and accordingly started exporting goods from August,2019. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 09.09.2022. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained DEEC benefit for the same export products with other any Advance License.

Hence they are requesting to allow S/Bills mentioned in subject to be account against AA No.0310829872 dated 24.06.2019 for regularization and closure purpose.

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

(Action: Applicant)

Case No. 37 **M/s. Devharsh Infotech Pvt. Ltd., Mumbai**
F.no. HQRPRCAPPLY00002805AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Deleting the condition of maintaining the width of export product (width of the roll to be less than 200 mm) input by NC against Advance Authorization No.0310674736 dated 04.01.2012 for regularization purpose.

The applicant stated that they had obtained Advance Authorisation No.0310674736 dated 04.01.2012 from RLA Mumbai for import of 47554 Kgs. of Thermal Coated Paper in Jumbo Rolls (Size 200mm to 800mm) 50 to 150 GSM in return for 46851 Kgs. of Thermal Coated Paper, Self-Paper, Printed/Unprinted in Roll Forms or not 50 to 150 GSM +/- 10% under para 4.7 of HBP against No Norms Policy. The case was forwarded to Norms Committee (Plastic and Rubber) (NC-VII) for fixation of Adhoc Norms by the O/o ADGFT-Mumbai. The Norms Committee has fixed the norms in meeting No.3/13 dated 18.04.2012, however, a condition for maintaining width of the export product under 200mm has been included in the export product description due to which the redemption of the said authorisation is held up. Hence they are requesting to amend the said Adhoc Norms by deleting the condition of maintaining the width of the export product in the export description.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length and it decided to refer the issue to NC-IV Division for its examination.

(Action: Applicant/NC-IV Division)

Case No. 38 **M/s. Worldfa Exports Pvt. Ltd., New Delhi**
F.no. HQRPRCAPPLY00002823AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Waiver of Appx. 4J condition against Advance Authorisation No.0510406911 dated 20.6.2018.

The applicant stated that they are manufacturer exporter of Table, Kitchen and other Houseware items made from Stainless Steel. Their import product i.e. Stainless Steel Coils (ITC HS CODE 7219 and 7220) under Appendix 4-J having 6 months E.O.P. with pre-import condition. They have exported around 97.92% of export obligation with the original EOP of 6 months as per Appendix 4-J condition and due to some calculation mistake there was shortfall in E.O. of around 2.08% of total E.O. This shortfall came to know at the time of preparation of application for redemption of Advance Authorisation and then immediately export the 9296.4 Kgs. against balance E.O. of 8836.55 Kgs and completed more than 100% E.O. within 20 months. However, this partial export of 2.08% was beyond 6 months of imports but within 20 months from Authorisation issue date. Hence they are requesting to allow relaxation of waiver of Appendix 4-J condition and regularised their E.O. against AA No.0510406911 dated 20.06.2018.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case as the item under consideration has already been moved out of appendix 4 and it was there in appendix 4J for some time only. Accordingly, it decided to relax Appendix 4J condition against Advance Authorization No.0510406911 dated 20.6.2018 and allowed EOP extension up to 19.02.2020 only for regularization purpose, subject to payment of usual composition fee as per HBP. 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. 39 **M/s. Garware Hi-Tech Films Ltd., Aurangabad**
F.no. HQRPRCAPPLY00002822AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: To allow submission of MEIS application against 13 S/Bills and issue the MEIS Authorization.

The applicant stated that they have claimed MEIS application to RLA Mumbai as per Notification No.58/2015-2020 dated 07.03.2022 as per amended Para 3.04A. The total



reward which may be granted to an IEC holder under the MEIS shall not exceed Rs. 2 Crore per IEC on exports made in the period 01.09.2020 to 31.12.2020. They have received MEIS Authorisation of Rs. 1.90 crores as per Para 3.04A and remaining of Rs. 10 lacs have applied thru online under Ecom F.No.03/88/022/83300/0763/0896 dated 19.03.2022 but at the time online submission system shown the total budgeted funds for providing the MEIS benefit for the above mentioned period has now breached the limit and not allow to submission the application thru online. Hence they are requesting to allow submission of MEIS application against 13 S/Bills and issue the MEIS authorisation.

Decision: The Committee having examined the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)

Case No. 40 M/s. Sonis Impex, Mumbai
F.no. HQRPRCAPPLY00002790AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: To allow MEIS benefit against 6 S/Bills No.(1) 5426679 dated 22.01.2016, (2) 5481966 dated 27.01.2016, (3) 6039521 dated 23.02.2016, (4) 6388329 dated 11.03.2016, (5) 6628769 dated 22.03.2016 and (6) 6772529 dated 30.03.2016 applied under RA file no.03/88/090/81828/AM17.

The applicant stated that they have submitted MEIS application to RA Mumbai and they raised objection for confirmation of genuineness of proof of landing certificate from their Shipping company. The landing confirmation was sent by Shipping company in 2018 and due to heavy work load at RA Mumbai must have missed out on this file. During the lockdown while going through old data they came to know that this file is pending so they continuously approached RA Mumbai that landing confirmation must have been received by the department from the Shipping company. As RLA was not able to trade old submitted documents, they re-submitted all the documents recently and old original documents were not available, they had submitted copies of the same on the counter to RA requesting for issuance in part file, however in meantime RA rejected their file and now informed that they cannot issue the file without HQ permission. Hence they are requesting to allow MEIS benefit against 6 S/Bills (Nos.5426679 dated 22.01.2016, 5481966 dated 27.01.2016, 6039521 dated 23.02.2016, 6388329 dated 11.03.2016, 6628769 dated 22.03.2016 and 6772529 dated 30.03.2016).

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee noted that there is merit in the case as initially the firm had filed application within time and accordingly it decided to accede to the request of the firm for grant of MEIS benefit against above mentioned 6 shipping bills applied under RA file no.03/88/090/81828/AM17 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.



(Action: Applicant/RA-Mumbai)

Case No. 41 M/s. Karwa Extrusions Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00003000AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: To apply MEIS application against 7 S/Bills No.(1) 7702010 dated 19.10.2019, (2) 7883883 dated 26.10.2019, (3) 6298752 dated 17.08.2019, (4) 4131941 dated 13.05.2019, (5) 7883887 dated 26.10.2019, (6) 5747652 dated 09.10.2020 and (7) 4374580 dated 10.08.2020.

The applicant stated that as per DGFT Notification No.58/2015-20 they have expedite their Banker to issue pending BRCs which received late and unfortunately their concern team was suffering from Covid-19 issue hence they missed deadline. Therefore, they are requesting to allow MEIS application against 7 S/Bills Nos. 7702010 dated 19.10.2019, 7883883 dated 26.10.2019, 6298752 dated 17.08.2019, 4131941 dated 13.05.2019, 7883887 dated 26.10.2019, 5747652 dated 09.10.2020 and 4374580 dated 10.08.2020 with LEO date FY 2019-20 & FY 2020-21.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length and it decided to defer the case and ask the firm to submit a statement showing the date of realization of each Shipping bill and date of uploading of the BRC.

(Action: Applicant)

Case No. 42 M/s. Hindustan Foods Limited, Mumbai
F.no. HQRPRCAPPLY00002587AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: To allow MEIS benefit against 15 shipping bills.

The applicant stated that due to budget breach for the MEIS Scheme they were not allowed to apply for the MEIS application. The MEIS Ecom No.17/10/001/64000/0742/7982 dated 14.10.2021 was previously blocked and after continuous follow up by them the same has been revalidated on 14.02.2022 but the message for the revalidation was received on 23.03.2022 (Case No. 202112115815). After revalidation, they are trying to submit the same and its showing as submission not allowed and same query has been raised on dated 30.03.2022 and they are continuously following up but no revert was shared. Hence they are requesting to allow MEIS benefit against 15 Shipping Bills FY 01.09.2020 to 31.12.2020.

Decision: The Committee having examined the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)

Case No. 43 M/s. Devu Tools Pvt. Ltd., Mumbai

F.no. HQRPRCAPPLY00002621AM23

Meeting No.18/AM23 held on 15.11.2022

Subject: To allow MEIS benefit against 11 S/Bill No.(1) 5142691 dated 31.03.2017, (2) 5142767 dated 31.03.2017, (3) 5142770 dated 31.03.2017, (4) 7820183 dated 23.05.2016, (5) 5541722 dated 20.04.2017, (6) 8557152 dated 09.09.2017, (7) 9216119 dated 11.10.2017, (8) 9728061, dated 06.11.2017, (9) 1330013 dated 04.12.2017, (10) 2344781 dated 22.1.2018 and (11) 2344745 dated 22.01.2018.

The applicant stated that due to non-fulfilment of E.O. against Advance Authorization they were put in DEL on 05.08.2019 which was removed on 17.01.2022. They had earlier filed eleven S/Bills in ECOM No.03/99/035/47800/0655/7922 and now this ECOM No. is not shown in the system of DGFT due to which they are unable to claim MEIS benefit. As per policy in MEIS Scheme they can apply for within three years from S/Bill date to avail the benefit and same were kept in DEL from 05.08.2019. Hence they are requesting to reactivate the subject ECOM and allow MEIS application for Eleven S/Bills.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant it decided to defer the case and seek a detailed report from RA, Mumbai regarding the period of DEL and abeyance of the firm.

(Action: RA-Mumbai/Applicant)

Case No. 44 M/s. Sahajanand Laser Technology Ltd., Gandhinagar

F.no. HQRPRCAPPLY00002630AM23

Meeting No.18/AM23 held on 15.11.2022

Subject: Permission to claim MEIS benefit against 14 S/Bills.

The applicant stated that there was a delay in making application for MEIS benefit due to non-receipt of eBRC from the Banks because of Covid-19 pandemic for the period 01.09.2020 to 31.12.2020. Further there were several technical problems / glitches / difficulties on the website of the DGFT till April 30, 2022 and the team of the Company was also affected due to Covid-19 infection. Hence they are requesting allow MEIS benefit for the above mentioned period.

Decision: The Committee examined the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)



Case No. 45 **M/s. Ashirvad Pipes Pvt. Ltd., Bangalore**
F.no. HQRPRCAPPLY00003205AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Condonation of delay in filing of MEIS application against 16 S/Bills.

The applicant stated that they are the manufacturer and exporter of PVC pipes and have been availing regularly MEIS benefit. The 16 Nos. of Shipping Bills which they could not be filed within the time period due to multiple technical issues. The EBRC were generated for all the S/Bills and uploaded after the time barred period. Similarly, transmission for S.B.No.5461259 dated 17.04.2017 and 5681054 dated 26.04.2017 were carried out by ICEGATE Portal after the time barred period. Hence they are requesting to condone the delay and allow MEIS benefit against 16 S/Bills No.(1) 8493960 dated 25.06.2016, (2) 9144519 dated 29.07.2016, (3) 4353083 dated 25.02.2017, (4) 5188129 dated 03.04.2017, (5) 5461259 dated 17.04.2017, (6) 5465539 dated 17.04.2017, (7) 5525579 dated 19.04.2017, (8) 5681054 dated 26.04.2017, (9) 5745380 dated 28.04.2017, (10) 5989949 dated 11.05.2017, (11) 6811048 dated 17.06.2017, (12) 8275284 dated 28.08.2017, (13) 9584312 dated 30.10.2017, (14) 1172689 dated 27.11.2017, (15) 1067703 dated 31.01.2020 and (16) 2135748 dated 14.03.2020.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to allow MEIS benefit against all the above mentioned 16 shipping bills without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Concerned/PC-3 division for necessary updation)

Case No. 46 **M/s. Unidrug Innovative Pharma Technologies Ltd., Indore**
F.no. HQRPRCAPPLY00003217AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Request for enhancement of MEIS value from 15435/- to 154350/- in MEIS License No.5619013197 dated 22.12.2021.

The applicant stated that they have filled S/Bill against Export Invoice dated 19.05.2020 of USD 70000 and due to typing error by CHA they filed the check list on ICEGATE system for USD 7000 instead of USD 70000 and S/Bill No.2744078 dated 20.05.2020 generated with FOB Value of USD 7000 against MEIS License No.5619013197 dated 22.12.2021. Their office was closed due to Covid-19 and proper checking of check list could not be done and S/Bill filed with wrong value. ICEGATE systems not allowing the rectifying the mistake after LEO date. Since online amendment not done, data of above S/Bill transferred to DGFT software with FOB value of USD 7000 and MEIS were issued

for Rs.15435/- @ 3% applicable on export item instead of Rs.154350/- . Hence they are requesting to enhance Value of MEIS from Rs.15435/- to Rs. 154350/- in respect of MEIS License No.5619013197 dated 22.12.2021.

Decision: The Committee having examined the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)

Case No. 47 M/s. Kauten Kraft, New Delhi
F.no. HQRPRCAPPLY00002817AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: To allow ROSCTL benefit against 23 S/bills.

The applicant stated that they are exporter of readymade garments and export made during 07.03.2019 to 31.12.2020, they could get Duty Credit Scrip under ROSCTL because the Scheme Code mentioned wrongly due to clerical error 19 instead of 60 by CHA. They requested to the Customs Authority to modify/amendment of S/Bills which was showing scheme code 19 instead of 60 then they issue a Certificate of Amendment dated 31.01.2022. After issuance of Certificate of Amendment the ICEGATE also transmitted the S/Bills to DGFT but till last date of filling of application they are unable to attach the S/Bills with online application. Hence they are requesting to allow the benefit of ROSCTL Scheme against 23 S/Bills.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 48 M/s. Tata Coffee Limited, Bengaluru
F.no. HQRPRCAPPLY00003090AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Condonation of delay in submitting online and Physical copy of TMA application for the period 01.10.2019 to 31.12.2019.

The applicant stated that due to prevailing Covid-19 pandemic since March, 2020, the government had taken many preventive measures like lockdowns, restrictions in the number of employees allowed to work and other people related various restrictions since mid of March 2020, TMA Scheme extension to EOU was announced on 25.06.2019 vide PN No.12/2015-20 and customs came out with paperless electronic communication of PDF based copies of S/Bill only from 22.06.2020, until then physical copies of the S/Bill were awaited for filing incentives online as the data to file only had to be inputted manually, based on the physical copies of S/Bill available and due to



irregularities in courier service and various transportation mode depending on the Covid-19 time to time preventive measures there was significant delay in getting details to file TMA applications online. They have made several attempts and made the payment of the online TMA application but due to some technical error on the website the file number could not get generated and without File number RLA denied to accept the hard copy without file number reference even after having all the necessary documents and payment receipts. Hence they are requesting to condone the delay in submitting online and physical copy of TMA application for the period 01.10.2019 to 31.12.2019.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that there is merit in the case as the applicant has made online payment three times but could not generate the file number due to technical problem. Accordingly, it decided to accede to the request for condonation of delay in submission of TMA application for the period 01.10.2019 to 31.12.2019. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Bengaluru)

Case No. 49 **M/s. Deepak Novochem Technologies Ltd., Pune**
F.no. HQRPRCAPPLY00308902AM22
Meeting No.18/AM23 held on 15.11.2022

Subject: Clubbing of 2 Advance Authorisation No.3110066963 dated 15.01.2018 and 311000142 dated 03.02.2021.

The applicant stated that E.O. extension for 3 months against License No.3110066963 dated 15.01.2018 were granted by PRC and they approach RLA Pune for EO extension but due to online problem they got the extension on 16th June, 2021 and in between their shipment was ready for exports and they have taken another advance license No.3111000142 dated 03.02.2021 of same product. Finally they have exported 444.63 MT against Advance License No.3111000142 dated 03.02.2021 and balance 226.52 MT after getting EO extension of Advance Licence No.3110066963 dated 15.01.2018. Due to GST implementation and so many order cancellations they could not export within 18 months against AA No3110066963 dated 15.01.2018. They have fulfilled the EO in both the terms but due to Covid-19 Pandemic they have made the export within 32 months in the Advance Authorization. Hence they are requesting for clubbing of two AA No.3110066963 dated 15.01.2018 and 311000142 dated 03.02.2021 for discharge of export obligation and regularisation.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length and it decided to defer the case.

(Action: Applicant)



Case No. 50 **M/s. Tata Consultancy Service Ltd., Bangalore**
F.no. HQRPRCAPPLY00003221AM23
Meeting No.18/AM23 held on 15.11.2022

Subject: Request for relaxation from the Policy condition No.2(ii) of Chapter 87 of ITC (HS) 2012 Schedule I (Import Policy) of 3 Nos. JLR Car made from Jaguar Land Rover.

The applicant stated that they have developed software for their client "M/s. Jaguar Land Rover (JLR), U.K." for their model JLR care make. To verify the software developed for JLR they have imported the car to their SEZ unit at Bangalore (Gopalan Enterprises Pvt. Ltd. (Global Axis) – SEZ Unit II) on loan basis and it will be re-exported back to their JLR,UK after completion of the activity. They were testing a car infotainment system comprising of entertainment features (Media DVD, HDMI, Apple car play), Tuner features (Radio-AM/FM, DAB, TV, SDARS), Speech Recognition features, rear seat entertainment feature and HMI. Further the vehicle will be re-exported back to its origin after completion of testing i.e. before the year ending 2024. They have informed that the similar case was considered and approved by the PRC Meeting No.22/AM22 held on 22.03.2022 and 29.03.2022 (Case No.23) for relaxation of Policy condition. Hence, they are requesting for relaxation of Policy condition No.2 (ii) of Chapter 87 of ITC (HS) 2012 Schedule I (Import Policy) for import of 3 number JLR Car make from Jaguar Land Rover UK.

Decision: The Committee went through the justification provided by the firm and discussed the matter at length and it decided to grant relaxation in policy condition 2(ii)(f) of Chapter 87 of ITC (HS) to import of 3 number JLR Car make from Jaguar Land Rover, UK, subject to condition that the firm shall comply with CMVR (11th Amendment) Rules 2018 as per DGFT Notification No.14 dated 28.08.2019 and shall obtain necessary permission from MoRTH for plying the car on Indian roads.

(Action: Applicant)

