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MINUTES OF 11th MEETING OF AM-25 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 11.03.2025.

Eleventh Meeting for AM-25 of the EPCG Committee was held on 11.03.2025 at 03.00 PM under the chairmanship of Shri Hardeep Singh, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

i. Shri Sandeep Poonia, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Joy Prakash, Foreign Trade Development Officer, DGFT

2. Minutes of the last Meeting were confirmed. Thereafter, the Committee deliberated upon all the cases and following decisions were taken:-

Case No.	**Firm's Name**	**Page No.**
1	M/s Kapil Nirankari, New Delhi	2-3
2	M/s PSP Projects Ltd, Ahmedabad	3-4
3	M/s Jindal Steel & Power Limited, Haryana	4-5
4	M/s Webtech Industries, Mumbai	5-6
5	Hemraj Industries Pvt. Ltd, Kolkata	6
6	M/s Reliance Industries Ltd, Thane	6
7	M/s Monosoft Packaging, Himachal Pradesh	6-7
8	M/s Digital Fashion Studio, Bangalore	7
9	M/s Kals Breweries Private Limited, Chennai	7-9
10-12	PKPN Spinning Mills Pvt. Ltd., Tamil Nadu	9-10
13	Upkar Statopmeru Pvt. Ltd., Agra	10
14	M/s Sesa Mining Corporation Ltd., New Delhi	10-11
15	Gaba Diamond Private Limited, Gujarat	11
16	Atithya Inn Private Limited, Mumbai	11-12
17	Maple Ceramica Private Limited, Karnataka	12
18-20	CCM Metal Tech Pvt. Ltd., Chhattisgarh	12-14
21	M/s Stone World, Jaipur	14-15
22	Uni Deritend Limited, Nashik	15-16
23	M/s Arjiv Exports, Mumbai	16
24-25	Sahil Enterprises India Private Limited, Mumbai	16-17
26	Vishindas Holaram Private Limited , Mumbai	17-18
27	M/s Sabyasachi Calcutta LLP, West Bengal	18
28	Sahil Enterprises India Private Limited, Mumbai	19
29-34	Davariya Brothers Private Limited, Mumbai	19-23
35	M/s Sterling Enterprises, Maharashtra	23
36	Reliance Sibur Elastomers Pvt. Ltd., Thane	24
37	Annora Pharma Pvt. Ltd., Telangana	24-25

38	M/s Fredun Pharmaceuticals Ltd., Mumbai	25
39	M/s Kiran Enterprises, Surat	25-26
40	M/s Emami Papers Mills Limited, Kolkata	26
41	Meera Cotton & Synthetics Mills Pvt. Ltd, Mumbai	26-27
42	M/s Sushila International, Mumbai	27
43	Phalada Agro Research Foundations Pvt. Ltd., Bangalore	28
44	M/s Tataria Hygiene, Mumbai	28-39
45	M/s Jakson Engineers Limited, Uttar Pradesh	29
46	M/s Mukta Textile Industries, Maharashtra	29-30
47	M/s Models Leisure Ventures, Goa	30
48	M/s Middha Overseas, Punjab	31
49	Jindal Drugs Private Limited, Mumbai	31-32
50	M/s Jakson Limited, Uttar Pradesh	32-33
51	Genmedic Healthcare Private Limited, Hyderabad	33
52	M/s Pansuriya Impex LLP, Mumbai	33-34
53	Genmedic Healthcare Private Limited, Hyderabad	34
54	Jaya Hind Industries Private Limited, Maharashtra	34-35
55	M/s Haldyn Glass Limited, Mumbai	35-36
56	Saptagiri Packagings Private Limited, Maharashtra	36
57	Pagariya Food Products Private Limited, Bangalore	36-37
58	M/s All India Heart Foundation, New Delhi	37
59	M/s Meenakshi Cotgin, Nagpur	37-38
60-62	AGL Polyfil Private Limited, West Bengal	38-40
63	Popular Garments & Knit Feb Pvt. Ltd, Kolkata	40-41
64-65	M/s PSP Projects Ltd, Ahmedabad	41-43

Case No- 1: M/s Kapil Nirankari, New Delhi
F. No. HQRPRCAPPLY00003924AM25

Subject: Request for Addition of ITC-HS Code for redemption of EPCG Authorization in respect of EPCG Authorization No. 0530165415 dated 16.07.2015 under 0% Concessional duty.

The firm has stated that they had filed an application for addition of HSN No. 63013000 for the subject license on 07.07.23. However, CLA Delhi had raised an objection without observing the fact that the EPCG Authorization is already extended up to 16.07.2023.

2. The firm has further stated that their application was not considered until 16.07.2023 and after 16.07.2023, they were issued a DL that the EPCG Authorization is expired.

3. Further, the firm stated that on the basis of the application filed for amendment for addition of HSN No. 63013000, Customs cleared their shipments on HSN No. 63013000 and the EO was completed. Later, when the firm submitted the documents for redemption, they were apprised that the HSN No. 63013000 was not added in the subject EPCG Authorization.

4. The case was considered in the 9th EPCG Committee Meeting of AM-25 held on 18.12.2024. The decision of which is as under:

*"After deliberation on the request of the firm, the Committee decided to **defer** the case to call the applicant for Personal Hearing to explain the case."*

5. The case was last considered in the 10th EPCG Committee Meeting of AM-25 held on 27.01.2025. The decision of which is as under:

*"The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. It was decided that if the applicant does not appear on the next date of Personal hearing, the case will be decided based on the available records."*

6. The authorized representative of the firm, Shri Virender Kumar Agarwal appeared in person and made the following submissions:-

Applicant's statement: The representative reiterated the submissions made in the application. He also submitted the exports were made under HSN No. 63013000 on the basis of LEO.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination on file**.**

Case No- 2: M/s PSP Projects Ltd, Ahmedabad
F. No. HQRPRCAPPLY00011341AM25

Subject: Request for Consider realization of service proceeds to SEZ in INR instead of Foreign Currency in respect of EPCG Authorization No. 0830004149 dated 11.03.2011 under 03% Concessional Duty.

The firm has stated that they involved in construction of GIFT SEZ in Gandhinagar, Pharmez in Bavla, Zydus Pharmez in Matoda and they obtained Authorization for import under provision laid down in Sr. 3 of Appendix 41 dated 18.01.2011 under service category from RA Ahmedabad.

2. The firm has also stated that they have fulfilled Export Obligation in terms & conditions of EPCG Authorization and submitted online application for redemption of above subject EPCG Authorization with all mandatory documents.

3. The firm has further stated that for consider service proceeds received in INR instead of Foreign Currency, RA Ahmedabad advised to submit confirmation from clients banks stating - Payment realized against service render by PSP Projects Ltd from FC Account of client against service invoices.

4. The firm has been informed by their client that it is not possible to arrange confirmation letter from banks as required by RA and since the firm has shifted their registered office, they have lost many docs / correspondence and they are working hard to arrange client bank letters which we have lost during shifting of office.

5. RA was asked vide email dated 20.11.2024 to submit their comments and report on the above subject matter. Now RA vide their email dated 19.12.2024 has furnished the same.

6. The case was last considered in the 10th EPCG Committee Meeting of AM-25 held on 27.01.2025. The decision of which is as under:

*"The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. It was decided that if the applicant does not appear on the next date of Personal hearing, the case will be decided based on the available records."*

7. The authorized representative of the firm, Shri Hemant Kumar Bhatnagar, Consultant, appeared in person and made the following submissions:-

Applicant's statement: The representative requested to consider service proceeds received in INR instead of Foreign Currency.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 3: M/s Jindal Steel & Power Limited, Haryana
F. No. HQRPRCAPPLY00011815AM25

Subject: Request for Re-fixation of Average Export Obligation in respect of 10 EPCG Authorization Nos. under 0% Concessional Duty.

The firm has stated that as per the provisions of FTP/HBP, 2023 one of the condition is to maintain Average EO under EPCG Scheme. However, declining export trend has impacted many importers / exporters availing FTP schemes including requirement of maintenance of AEO.

2. The Ministry of Commerce and Industry has published data on trend of exports of Iron & Steel products (Chapter 72) which shows that there has been a sharp increase of exports in 2 years i.e., FY 2020-21 (31%) & FY 2021-22 (89%) (COVID years) and this trend was reversed drastically in FY 2022-23 (-42%) & FY 2023-24 (-11%). This reduction in subsequent years was on account of subdued economic sentiments globally, reduced demand from Europe & China, recessionary trends in Europe and to a certain extent in America, correction in the export price as compared to the COVID period, competitive price of exports from Korea and Japan, tightening of interest rates in western countries, geopolitical tension in Ukraine West Asia and onset of dispute in Middle East, the firm has also faced similar trend of first increase & then decline in exports.

3. The firm has also stated that due to sharp increase in exports in FY 2020-21 (172%) & FY 2021-22 (44%), the AEO for FY 2022-23, FY 2023-24 & FY 2024-25 has increased significantly. The AEO for FY 2022-23 has increased to Rs. 8130 cr straight from Rs. 3783 cr. in FY 2021-22 and AEO for FY 2023-24 is even more (at Rs. 9576 cr.) However, at the same time due to reduced exports (volume as well as price) it is getting difficult to maintain even AEO of the licenses taken in FY 2022-23 onwards.

4. Further, the firm stated that while the Circular No. 10/2023-2024 dated 22/02/2024 issued for FY 2022-23 will help them meet the EO and other license conditions for the said year, however the same % reduction in AEO for FY 2023-24 will not be helpful because the AEO of FY 2023-24 is much higher than FY 2022-23 and exports are on the declining side.

5. The case was last considered in the 10th EPCG Committee Meeting of AM-25 held on 27.01.2025. The decision of which is as under:

> "*The Committee deliberated upon the case and decided to grant one last opportunity of Personal hearing to the firm. Accordingly, the case stands **deferred**.*"

6. The authorized representative of the firm, Shri Virender Kumar Agarwal appeared via video conferencing and made the following submissions:-

Applicant's statement: The representative stated that the Average EO for the license issued in FY 23-24 (HSN wise) should be reduced based on the percentage points issued by the Policy Circulars issued by DGFT for FY 2022-23 and 23-24 for reduction in Average EO under para 5.17 of HBP.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 4: M/s Webtech Industries, Mumbai
F. No. HQREPCGPRAPP00000391AM25

Subject: Request for Shifting of installation premises *(Factory Address)* in respect of EPCG Authorization No. 0330042355 dated 06.08.2015 under 0% Concessional Duty.

The firm has stated that the Installation Address *(Factory Address)* was mentioned as: A-68, 2nd Floor, TTC Industrial Area, MIDC, Mahape, Thane, Navi Mumbai-400709 in respect of the above EPCG Authorization. However they have installed the imported machinery in the shifted factory unit with address: A-70, 2nd Floor, TTC Industrial Area, MIDC, Mahape, Thane, Navi Mumbai-400709, post issuance of the said EPCG Authorization.

2. The firm has further stated that after the clearance of said imported machinery from the customs, it was installed at newly shifted Factory and the same was informed to the Excise department who has issued the installation certificate. In addition, the firm has stated that this new address was updated in the IEC accordingly that is before installation of the imported goods.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization in installation address of the Capital Goods imported against EPCG Authorization No. 0330042355 dated 06.08.2015 from "A-68, 2nd Floor, TTC Industrial Area, MIDC, Mahape, Thane, Navi Mumbai-400709" to "A-70, 2nd Floor, TTC Industrial Area, MIDC, Mahape, Thane, Navi Mumbai-400709" subject to verification that the name and address of place of installation is endorsed on IEC and RCMC.

This shall be further subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of the DG, DGFT.

Case No- 5: Hemraj Industries Pvt. Ltd, Kolkata
F. No. HQREPCGPRAPP00000411AM25

Subject: Request for Amendment of ITC HSN-Code in respect of EPCG Authorization Nos. 0230012655 dated 14.08.2017, 0230012725 dated 31.10.2017, 0230012771 dated 28.11.2017 & 0230013051 dated 04.05.2018 under 0% Concessional Duty.

The firm has stated that the export item ITC HSN code 10060000 for Basmati / Non-Basmati Rice and 23060000 for Oil Cake/ Solvent Extraction was mentioned in the EPCG Authorization condition sheets (as per DGFT HSN code list) however, they have exported specifically Non-Basmati Rice with HSN Code- 10063010 10063090, 10063020 10064000 & Oil Cake with HSN Code 23069090 and fulfilled their EO for subject EPCG licenses.

2. The firm has further stated that RA issued the DL against all the licenses to them with the reason that- ITC HSN code in the authorization condition sheet and the SBs are not same.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA concerned for addition of ITCHS Codes. RA may examine and decide the case as per policy on merit.

Case No- 6: M/s Reliance Industries Ltd, Thane
F. No. HQREPCGPRAPP00000448AM25

Subject: Request for Clarification regarding shifting of spares to other plant as per para 5.04(a) of HBP, 2023 in respect of EPCG Authorization No. 0331022286 dated 20.03.2023 under 0% Concessional Duty.

In support of their request, the firm has submitted the following-

i. The firm has stated that they wish to shift the material from their Dahej Factory to another unit at Patalganga. Both the plant addresses are mentioned in IEC & RCMC.

ii. The firm has further stated that their request was rejected by RA stating that - No Provision of shifting of spares in the HBP.

iii. However, the firm has stated that as per para 5.01 (a) of FTP 2023 spares are also classified as CGs which is allowed for shifting as per para 5.04 of HBP 2023 with condition that EOP shall be valid and transferred location should be in IEC & RCMC and fresh Installation Certificate has to be obtained within 6 months of transfer.

Decision: After due deliberation on the request of the firm, the Committee decided to **withdraw** the case for further examination on file.

Case No- 7: M/s Monosoft Packaging, Himachal Pradesh
F. No. HQREPCGPRAPP00000358AM25

Subject: Request for the Condonation of block wise export in respect of EPCG Authorization No. 0530150015 dated 07.10.2009 under zero Concessional duty.

The firm has submitted that they were unable to fulfill the Export Obligation for the first block due to a lack of export orders during that period. They have fulfill the export obligation in second block USD 66,779/- and INR 45,84,454/-. Unfortunately they could not fulfill the balance export obligation. Therefore, they are willing to pay the applicable duty and interest on the remaining export obligation based on the actual utilization of the duty saved i.e. Rs. 11,32,024,00/-. However, the firm request to Condonation of block wise export in respect of Advance Authorization.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period for regularisation purpose. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 8: M/s Digital Fashion Studio, Bangalore
F. No. HQRPRCAPPLY00012333AM25

Subject: Request for Second EOP Extension for 2 year i.e. beyond 6+2 years in respect of EPCG Authorization No. 0730016112 dated 26.12.2016 under 0% Concessional Duty.

As per License Amendment Sheet dated 21.02.2023, the firm has received an Extension from 6 years to 8 years. The firm has stated that due to unforeseen circumstances, primarily the impact of the COVID-19 pandemic, they were unable to meet this obligation within the stipulated timeline. Export activities only resumed in February 2022, and they are yet to complete our export obligation.

2. The firm also stated that they applied for block-wise extension on 18.09.2024, which was approved on 25.09.2024. They also had export orders in hand but could not proceed with the exports under EPCG due to the delay in the issuance of the extended EPCG license. At present, they have export orders worth approximately 5 to 6 crores, and are confident that they will be able to fulfill the remaining export obligation within the next 2 years.

Decision: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 9: Kals Breweries Private Limited, Chennai
F. No. HQREPCGPRAPP00000473AM25

Subject: Request for 5 years automatic EOP Extension due to restriction and ban in terms of Para 5.11.3 of HBP 2012-13 in respect of 09 EPCG Authorizations under zero Concessional duty:

i. **0430009521 dated 10.02.2011**
ii. **0430010008 dated 24.06.2011**
iii. **0430010205 dated 18.08.2011**
iv. **0430010212 dated 19.08.2011**
v. **0430010213 dated 19.08.2011**
vi. **0430010330 dated 23.09.2011**
vii. **0430010334 dated 27.09.2011**
viii. **0430010690 dated 04.01.2012**
ix. **0430012415 dated 08.05.2013**

In support of their request, the firm has submitted that:

i. They have obtained the above EPCG Authorizations from RA, Chennai with 8 years EOP against all the authorizations for export of alcoholic and other allied items. The export obligation periods were extended by the EPCG Committee, New Delhi vide its Minutes of 10TH meeting of AM-23 of the EPCG Committee held on 18.01.2023 and 20.01.2023 uploaded on 10.02.2023 vide Case No. 2 to 9 thereof.

ii. The above EOP extension was allowed under para 5.11.3 of HBP - AM 2012-13 r/w. 2.2 of FTP that refer to Ban and Restrictions imposed by the Govt. of Tamil Nadu on the movement and export of alcoholic items that fall under State subject of 7th Schedule of Part X1 vide entry 8 in list II thereof. Although, this item is free as per Chapter 22 of ITC HS Code.

iii. This extended period would expire by March, 2025 for the 8 licenses vide Sl.Nos.2 to 8 and Sl.No.1 would expire by March, 2026. The Committee had initially allowed EOP extension for period of 2 years only as against 9 years of Ban and Restrictions imposed by the Govt. of Tamil Nadu.

iv. In fact, that during the PH, the committee has informed us that we should show export progress and thereafter, we can avail the balance period of extension in EOP due to Ban and Restrictions. Thus, the EPCG Committee had allowed 2 years initially as against our request for 7 years of Restrictions that prevented us from intra movements of the alcoholic items inside the state and also total ban on exports excluding the Covid-19 Pandemic of 2 years. Hence, we are eligible for 5 more years in the EO period extension commensurate with the Ban and Restrictions.

v. They had shown about Rs.31,71,09,944.06 Crores of exports [32%], we request you to allow the balance EO period of at least 5 years commensurate with the Restrictions imposed by the Govt. of Tamil Nadu for completing the remaining EO of 68%.

vi. They made an application for export license to the Govt. of Tamil Nadu vide our letter dated 8.02.2011. Thereafter, the Government constituted a committee. Finally, the Government issued G.O. No.31 on 26.10.2017 outlining the conditions for the export of alcoholic beverages. Thereafter, the Prohibition and Excise Department vide order no.1433 dated 09.02.2018 specifically allowed them to export beer items (Para 4 of the order may be referred). Under this order, several conditions were imposed for obtaining specific export license in Form-B-10 periodically on payment of fee and Bank Guarantee.

The entire process took more than 7 years. Therefore, our request for automatic extension may kindly be considered under the mandate of FTP and HBP at least 5 years from the date of endorsement.

Decision: The Committee deliberated upon the case and decided to ask the firm to submit the copy of Notification issued by the Government of Tamil Nadu imposing a ban on the export of their exports items, for further examination of their request.

Accordingly, the case stands **deferred**.

Case No- 10: PKPN Spinning Mills Pvt. Ltd, Tamil-Nadu
F. No. HQREPCGPRAPP00000450AM25

Subject: Request for Re-fixation of Average EO in respect of EPCG Authorization No. 3230024503 dated 28.07.2016 under 0% Concessional Duty.

The firm has stated that they have imported sets of machines against Authorization with Average export of Rs. 434082111.00 since they have taken total export of their company but the machines which they were imported under the said EPCG Authorization manufacture only Viscose Yarn, so they have made export only of Viscone Yarn.

2. The firm has taken the revised CE Certificate mentioning the machine can product only Viscose Yarn and also taken revised CA Certificate showing product wise export for last 3 years for re-fixation of AE. As per revised CA Certificate Average Export should be INR 8,76,31,369.00 instead of INR 43,40,82,111.00.

Decision: The Committee deliberated upon the case and decided to **withdraw** the case for further examination on file**.**

Case No- 11: PKPN Spinning Mills Pvt. Ltd, Tamil-Nadu
F. No. HQREPCGPRAPP00000451AM25

Subject: Request for Re-fixation of Average Exports Obligation in respect of EPCG Authorization No. 3230024458 dated 19.07.2016 under 0% Concessional Duty.

The firm has stated that they have imported sets of machines against Authorization with Average export of Rs. 43,40,82,111.00 since they have taken total export of their company but the machines which they were imported under the said EPCG Authorization manufacture only VISCOSE YARN, so they have made export only of VISCONE YARN.

2. The firm has taken the revised CE Certificate mentioning the machine can product only VISCOSE YARN and also taken revised CA Certificate showing product wise export for last 3 years for re-fixation of AE. As per revised CA Certificate Average Export should be INR 8,76,31,369.00 instead of INR 43,40,82,111.00.

Decision: The Committee deliberated upon the case and decided to **withdraw** the case for further examination on file**.**

Case No- 12: PKPN Spinning Mills Pvt. Ltd, Tamil-Nadu
F. No. HQREPCGPRAPP00000449AM25

Subject: Request for Re-fixation of Average Export Obligation in respect of EPCG Authorization No. 3230026138 dated 29.06.2017 under 0% Concessional Duty.

The firm has stated that they have imported 2 sets of machines against Authorization with Average export of Rs. 285,926,216.66 since they have taken total export of their company. But the machines which they were imported under the said EPCG Authorization manufacture only VISCOSE YARN, so they have made export only of VISCONE YARN.

2. The firm has also stated that they have taken the revised CE Certificate mentioning the machine can product only VISCOSE YARN and also taken revised CA Certificate showing product wise export for last 3 years for re-fixation of AE. As per revised CA Certificate Average Export should be INR 4,40,37,610.00 instead of INR 28,59,26,216.66.

Decision: The Committee deliberated upon the case and decided to **withdraw** the case for further examination on file**.**

Case No- 13: Upkar Statopmeru Pvt. Ltd, Agra
F. No. HQRPRCAPPLY00013044AM25

Subject: Request for Extension of EOP for 2 years beyond (6+2) years in respect of EPCG Authorization No. 0630005372 dated 19.06.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have fulfilled 49.99% EO in Rs. and in USD 41.21% in 6+2 years of EOP. Their EOP validity was extended by RA, Kanpur up to 19.06.2023.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 14: M/s Sesa Mining Corporation Ltd, New Delhi
F. No. HQREPCGPRAPP00000461AM25

Subject: Request for:

i. **Condonation of not mentioning the Name of Authorisation Holder in the Shipping bills against 3rd party exports in respect of 6 EPCG Authorization Nos.**

ii. **To allow Excess FOB value in respect of SBs No. 8007399 dated 14.03.2012 against EPCG Authorization No. 1730001102 dated 04.02.2011**

In respect of 6 EPCG Authorizations:

1. **1730001102 dated 04.02.2011**
2. **1730001124 dated 01.06.2011**
3. **1730001126 dated 01.06.2011**
4. **1730001144 dated 06.07.2011**
5. **1730001145 dated 06.07.2011**
6. **1730001123 dated 01.06.2011**

The firm has stated that EPCG Authorization numbers have been duly mentioned in all the shipping bills. It is only due to oversight that the name of the Authorization Holder has not been mentioned, it was purely unintentional.

2. The firm has further stated that against Shipping bill No. 8007399 dated 14.03.2012, 3 nos. EPCG Authorizations have been considered. As due to oversight they did not mention EPCG Authorization No. 1730001102 dated 04.02.2011.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

In respect of 2nd request: The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of wrongly mentioned/excess Shipping Bill No. 8007399 dated 14.03.2012 towards fulfillment of Specific EO in respect of EPCG Authorization No. 1730001102 dated 04.02.2011, subject to the condition that the EPCG authorization number mentioned on the Shipping Bill has not been redeemed, there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

Case No- 15: Gaba Diamond Private Limited, Gujarat
F. No. HQREPCGPRAPP00000138AM25

Subject: Request for EOP Extension for 2 years i.e. upto 09.05.2026 in respect of EPCG Authorization No. 5230020653 dated 09.05.2016 under 0% Concessional duty.

The firm has stated that they had completed the exports under the subject authorization. However, they have not mentioned the license number in the shipping bills by oversight.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 16: Atithya Inn Private Limited, Mumbai
F. No. HQREPCGPRAPP00000394AM25

Subject: Request for Second EOP Extension for 2 years i.e. 8+2 years in respect of EPCG Authorization No. 0330034315 dated 21.11.2012 under 03% Concessional Duty.

As per License Amendment Sheet dated 16.08.2024, the firm has received block-wise extension from 21.11.2018 to 21.11.2020, alongwith EOP Extension as per PN No. 53 dated 20.01.2023 from 21.11.2020 to 11.09.2021.

2. The firm has stated that they were unable to complete their EO due to low business, less presence in foreign market, online portal & delay in getting contract signed with overseas travel agent, which affected their foreign tourist business compared to the expectation.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 17: Maple Ceramica Private Limited, Karnataka
F. No. HQREPCGPRAPP00000439AM25

Subject: Request for EOP Extension for 3 years i.e. 6+3 years in respect of EPCG Authorization No. 0730015569 dated 16.06.2016 under 0% Concessional Duty.

The firm has stated that the firm M/s. Maple Ceramica Pvt. Ltd was purchased by M/s. Designco on 07.03.2021.

2. The firm has also stated that at time of purchase M/s. Maple Ceramica Pvt. Ltd, the company was in bad financial condition. However, in order for further expansion of Designco group with additional product & presence of group with new a products in international market, M/s. Designco, purchased the Company. To its misfortune, soon after, its taking possession, unforeseen calamites i.e. Covid-19 & Impact of Covid-19 worldwide pandemic was in prevalent.

3. Further, the firm stated that Show Cause Notice dated 13.11.2024 by RA, Bangalore, was issued for non-fulfillment of EO. Even though, they had taken in charge of the company in year 2021 onwards & limited time due to Corona and subsequent lockdown.

4. The representative of the firm, Shri Amritansh Alok, Director, appeared in person and made the following submissions:-

Applicant's statement: The representative reiterated the submissions made in the application and explained the reasons for seeking extension in the EO period.

Decision: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 6 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for a period of 2 years on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP, 2015-20 and late fee of Rs. 10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No- 18: CCM Metal Tech Pvt. Ltd, Chhattisgarh

F. No. HQREPCGPRAPP00000435AM25

Subject: Request for Extension of EOP for 2 years i.e. 6+2 years in respect of EPCG Authorization No. 6330000286 dated 12.09.2018 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that their export was not fulfilled in prescribed time period due to following reasons:

i. Due to Covid-19 pandemic from December, 2019 the prices have been fallen down and possibility of export have also been extinguished.

ii. Geo Political conditions like war, flood situations across many continents.

iii. Production was delayed as some of major machineries were supposed to be operated under supervision of exporter & due to lockdown their travel was not possible.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs.10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 19: CCM Metal Tech Pvt. Ltd, Chhattisgarh
F. No. HQREPCGPRAPP00000434AM25

Subject: Request for Extension of EOP for 2 years i.e. 6+2 years in respect of EPCG Authorization No. 6330000285 dated 12.09.2018 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that their export was not fulfilled in prescribed time period due to following reasons:

i. Due to Covid-19 pandemic from December, 2019 the prices have been fallen down and possibility of export have also been extinguished.

ii. Geo Political conditions like war, flood situations across many continents.

iii. Production was delayed as some of major machineries were supposed to be operated under supervision of exporter & due to lockdown their travel was not possible.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for

EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs.10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 20: CCM Metal Tech Pvt. Ltd, Chhattisgarh
F. No. HQREPCGPRAPP00000438AM25

Subject: Request for Extension of EOP for 2 years i.e. 6+2 years in respect of EPCG Authorization No. 6330000292 dated 04.12.2018 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that their export was not fulfilled in prescribed time period due to following reasons:

i. Due to Covid-19 pandemic from December, 2019 the prices have been fallen down and possibility of export have also been extinguished.
ii. Geo Political conditions like war, flood situations across many continents.
iii. Production was delayed as some of major machineries were supposed to be operated under supervision of exporter & due to lockdown their travel was not possible.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs.10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 21: M/s Stone World, Jaipur
F. No. HQRPRCAPPLY00107040AM21

Subject: Request for:

i. **EOP Extension for 1 year**
ii. **To allow exports through Third Party**

In respect of EPCG Authorization No. 1330000980 dated 21.06.2005

The firm vide their email dated 23.01.2025 has requested for EOP Extension for one year along with special permission for exports through Third Party in respect of above subject EPCG Authorization.

2. In support of their request, the firm has submitted that-

i. They have obtained EPCG Authorization for import of Derrick Crane Model DC25T/40 Mtrs against the said imports they were placed under obligation to export Rough Marble Blocks of FOB value of US$ 95989.63 *(Rs. 4593104.00).*

ii. The firm has stated that due to sudden fall of demand of Marble Blocks from China, they could fulfill only 41.98% of EO.

iii. The firm has further stated that they did not export directly, they supplied Blocks to M/s Modi Grani Marmo Pvt. Ltd *(Who is somehow the sister concern of Stone World)* by using machine under EPCG Scheme and M/s Modi Grani Marmo Pvt. Ltd. exported Marble Slabs.

Decision*:* The Committee went through the statements made by the applicant 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**.**

Case No- 22: Uni Deritend Limited, Nashik
F. No. HQREPCGPRAPP00000429AM25

Subject: Request for Review f the decided fee structure in respect of EPCG Authorization No. 0330020885 dated 06.08.2008 under 03% concessional duty.

Earlier, the firm had requested for:

i. Condonation of delay in payment of official fees on excess duty saved value utilized in respect of EPCG Authorization.

ii. Reduction in Average Annual Export Obligation in respect of EPCG Authorization No. 0330020885 dated 06.08.2008 under 03% Concessional Duty.

2. And the case was considered in 9th EPCG Committee Meeting of AM-25 held on 18.12.2024 and the decision of which is as under :

In respect of 1st request: *The Committee deliberated upon the case and decided to recommend to* ***DG for relaxation under Para 2.59 of FTP, 2023*** *to allow condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.10 of HBP 2008-09, subject to payment of composition fee of Rs. 5,000/- per year. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place.*

In respect of 2nd request: *The Committee went through the statements made by the applicant 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.*

Now, The firm vide their application dated 17.01.2025 has requested for ***review the decided fee structure*** *in respect of above mentioned subject EPCG Authorization.*

3. In support of their request, the firm has submitted that-

i. The firm has stated that the composition fees & additional composition fees are placing a financial burden on them. The total fees payable as per decision will be Rs. 1,60,000/- & the same is very steep considering it against an official fee of Rs. 220/- only.

ii. In addition, the firm has stated that as per para 5.16 of PN No. 03/2015-20 dated 13.04.2022.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination on file**.**

Case No- 23: M/s Arjiv Exports, Mumbai
F. No. HQREPCGPRAPP00000419AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorizations No. 0330045169 dated 26.08.2016 and 0330045448 dated 05.10.2016 under zero Concessional Duty.

The firm has submitted that they have obtained Installation certificate in valid period but not submitted to Regional Authority, Mumbai in prescribed time period. As per firm they have fulfilled 100% EO.

2. The details of the installation certificate furnished by the firm are as under:

S. No	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330045169 dated 26.08.2016	6661118 dated 08.09.2016	10.03.2020	13.01.2024
2	0330045448 dated 05.10.2016	7323294 dated 03.11.2016		

Decision: The Committee deliberated upon the case and decided to **defer** it with directions to the firm to submit detailed reasons/justifications for delay in installation of CGs against the subject EPCG Authorization.

Case No- 24: Sahil Enterprises India Private Limited, Mumbai
F. No. HQRPRCAPPLY00012276AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330045535 dated 18.10.2016 under zero Concessional Duty.

The firm has submitted that their export manager who was handling all the documentation part related to DGFT & Customs somehow not submitted the Installation Certificates to Regional Authority, Mumbai in prescribed time period. The manager has left their company; they were facing the issue related to submit the Installation certificate. Their export obligation was fulfilled.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330045535 dated 18.10.2016	3834083 dated 01.11.2017	14.12.2017	26.12.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 25: Sahil Enterprises India Private Limited, Mumbai</u>
F. No. HQRPRCAPPLY00012275AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330044836 dated 15.07.2016 under zero Concessional Duty.

The firm has submitted that their export manager who was handling all the documentation part related to DGFT & Customs somehow not submitted the Installation Certificates to Regional Authority, Mumbai in prescribed time period. The manager has left their company; they were facing the issue related to submit the Installation certificate. Their export obligation is fulfilled.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330044836 dated 15.07.2016	6064985 dated 21.07.2016	13.08.2016	01.10.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 26: Vishindas Holaram Private Limited , Mumbai</u>
F. No. HQREPCGPRAPP00000407AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorizations No. 0330049776 dated 23.08.2018 under zero Concessional Duty.

The firm has submitted that due to unavailable circumstances they could not submit Original Installation Certificate to RA Mumbai within the stipulated time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049776 dated 23.08.2018	7903966 dated 04.09.2018	21.09.2018	29.01.2019
		8073123 dated 17.09.2018	30.09.2018	
		8073123 dated 17.09.2018	05.10.2018	
		9102911 dated 03.12.2018	20.12.2018	
		9953642 dated 06.02.2019	20.02.2019	28.03.2019

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.
This has the approval of DG, DGFT.

<u>Case No- 27: M/s Sabyasachi Calcutta LLP, West Bengal</u>
F. No. HQREPCGPRAPP00000395AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230012939 dated 27.02.2018 under zero Concessional Duty.

The firm has submitted that the Installation certificate was issued by Chartered Engineer on 26.03.2018, but due to lack of proper knowledge about procedural formalities & also Pandemic Covid 2019, they could not submit the Installation Certificate within the stipulated time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0230012939 dated 27.02.2018	5594691 dated 15.03.2018	20.03.2018	26.03.2018
		5600147 dated 16.03.2018		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 28: Sahil Enterprises India Private Limited, Mumbai
F. No. HQRPRCAPPLY00012274AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330046985 dated 21.04.2017 under zero Concessional Duty.

The firm has submitted that their export manager who was handling all the documentation part related to DGFT & Customs somehow not submitted the Installation Certificates to Regional Authority, Mumbai in prescribed time period. The manager has left their company; they were facing the issue related to submit the Installation certificate. Their export obligation is fulfilled.

2. The details of the installation certificate furnished by the firm are as under:

S. No	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330046985 dated 21.04.2017	9718222 dated 17.05.2017	15.06.2017	18.09.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 29: Davariya Brothers Private Limited , Mumbai
F. No. HQREPCGPRAPP00000424AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330043727 dated 16.02.2016 under zero Concessional Duty.

The firm has submitted that their director, Mr. Mayank Trivedi, was handling all exim-related matters and all the documents were under his custody. Mr. Mayank Trivedi suddenly expired on 16.05.2017 - He kept all the papers and documents related to EPCG Licenses under his custody. In his absence, no one in the office knew the procedures and the pending matters. They learned about the pending issues only after they started getting the notices from the customs department and DGFT, Mumbai. Unfortunately, these periods coincided with the Covid-19 pandemic and subsequent lock down periods which further worsened, administrative staff left the service post in Covid-19. Therefore, the delay retrieving the documents and submission the Installation Certificate in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC

1	0330043727 dated 16.02.2016	5514486 dated 04.06.2016	06.06.2016	17.06.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 30: Davariya Brothers Private Limited , Maharashtra</u>
F. No. HQREPCGPRAPP00000423AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330043270 dated 18.12.2015 under zero Concessional Duty.

The firm has submitted that their director, Mr. Mayank Trivedi, was handling all exim-related matters and all the documents were under his custody. Mr. Mayank Trivedi suddenly expired on 16th May 2017 - He kept all the papers and documents related to EPCG Licenses under his custody. In his absence, no one in the office knew the procedures and the pending matters. They learned about the pending issues only after they started getting the notices from the customs department and DGFT, Mumbai. Unfortunately, these periods coincided with the Pandemic Covid-19 and subsequent Lock Down Periods which further worsened, administrative staff left the service post in Covid-19. Therefore, the delay retrieving the documents and submission the Installation Certificate in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330043270 dated 18.12.2015	4097150 dated 01.02.2016	04.02.2016	17.06.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 31: Davariya Brothers Private Limited , Maharashtra</u>
F. No. HQREPCGPRAPP00000425AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330043728 dated 16.02.2016 under zero Concessional Duty.

The firm has submitted that their director, Mr. Mayank Trivedi, was handling all exim-related matters and all the documents were under his custody. Mr. Mayank Trivedi suddenly expired on 16th May 2017 - He kept all the papers and documents related to EPCG Licenses under his custody. In his absence, no one in the office knew the procedures and the pending matters. They learned about the pending issues only after they started getting the notices from the customs department and DGFT, Mumbai. Unfortunately, these periods coincided with the Pandemic Covid-19 and subsequent Lock Down Periods which further worsened, administrative staff left the service post in Covid-19. Therefore, the delay retrieving the documents and submission the Installation Certificate in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330043728 dated 16.02.2016	010/16-17 dated 27.04.2016	06.06.2016	17.06.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 32: Davariya Brothers Private Limited , Maharashtra
F. No. HQREPCGPRAPP00000426AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330044340 dated 11.05.2016 under zero Concessional Duty.

The firm has submitted that their director, Mr. Mayank Trivedi, was handling all exim-related matters and all the documents were under his custody. Mr. Mayank Trivedi suddenly expired on 16th May, 2017, he kept all the papers and documents related to EPCG Licenses under his custody. In his absence, no one in the office knew the procedures and the pending matters. They learned about the pending issues only after they started getting the notices from the customs department and DGFT, Mumbai. Unfortunately, these periods coincided with the Pandemic Covid-19 and subsequent Lock Down Periods which further worsened, administrative staff left the service post in Covid-19. Therefore, the delay retrieving the documents and submission the Installation Certificate in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	**Authorization & Date**	**BOE No. & Date**	**Date of Installation**	**Date of Issue of IC**
1	0330044340 dated 11.05.2016	5508091 dated 04.06.2016	10.06.2016	17.06.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 33: Davariya Brothers Private Limited, Maharashtra
F. No. HQREPCGPRAPP00000427AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330044341 dated 11.05.2016 under zero Concessional Duty.

The firm has submitted that their director, Mr. Mayank Trivedi, was handling all exim-related matters and all the documents were under his custody. Mr. Mayank Trivedi suddenly expired on 16th May 2017 - He kept all the papers and documents related to EPCG Licenses under his custody. In his absence, no one in the office knew the procedures and the pending matters. They learned about the pending issues only after they started getting the notices from the customs department and DGFT, Mumbai. Unfortunately, these periods coincided with the Pandemic Covid-19 and subsequent Lock Down Periods which further worsened, administrative staff left the service post in Covid-19. Therefore, the delay retrieving the documents and submission the Installation Certificate in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330044341 dated 11.05.2016	0002643 dated 12.09.2016	22.09.2016	22.01.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 34: Davariya Brothers Private Limited, Mumbai
F. No. HQREPCGPRAPP00000428AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330050748 dated 08.03.2019 under zero Concessional Duty.

The firm has submitted that their director, Mr. Mayank Trivedi, was handling all exim-related matters and all the documents were under his custody. Mr. Mayank Trivedi suddenly expired on 16th May 2017 - He kept all the papers and documents related to EPCG Licenses under his custody. In his absence, no one in the office knew the procedures and the pending matters. They learned about the pending issues only after they started getting the notices from the customs department and DGFT, Mumbai. Unfortunately, these periods coincided with the Pandemic Covid-19 and subsequent Lock Down Periods which further worsened, administrative staff left the service post in Covid-19. Therefore, the delay retrieving the documents and submission the Installation Certificate in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330050748 dated 08.03.2019	2590093 dated 27.03.2019	10.04.2019	23.04.2019

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 35: M/s Sterling Enterprises, Maharashtra
F. No. HQREPCGPRAPP00000360AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330044111 dated 11.04.2016 under 0% Concessional Duty.

The firm has stated that they obtained above EPCG License in which due to over side they had miss to submit their installation certificate in time.

2. The firm has further stated that due to unawareness of the policy for installation certificate by their staff, they could not submit the IC on time. They are manufacture exporter and their whole focused on mfg. get order being small firm it was not possible for them to have knowledge of policy.

3. Installation Certificate dated 23.08.2016 issued by Central Excise enclosed by the firm and the further details are as under:

S. No.	EPCG Authorization	BOE No. & Date	Date of Installation of CGs
1.	0330044111 dated 11.04.2016	4914922 dated 15.04.2016	29.04.2016
		4915440 dated 15.04.2016	02.06.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 36: Reliance Sibur Elastomers Pvt. Ltd, Thane
F. No. HQREPCGPRAPP00000446AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 2430004278 dated 07.04.2017 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. They have obtained more than 50 licenses. In one of the above subject EPCG license, the last date of import was on 22.08.2018 and the installation of CGs was completed on 30.09.2018 within a month of completion of the import.

ii. The firm has stated that they were installed the imported CGs within 6 months but unable to obtain Installation Certificate within 18 months due to pandemic COVID.

2. As per Installation Certificate issued by Custom Division of the office of the deputy Commissioner & certify by the superintendent EPC-III, Jamnagar dated 22.08.2022 enclosed by the firm and the details are as under:

S. No.	BOE & Date	Date of Installation
1	2077108 dated 13.06.2017	30.07.2018 & 30.09.2018
2	2297820 dated 03.07.2017	30.07.2018
3	3815965 dated 31.10.2017	19.08.2018
4	7232851 dated 16.07.2018	30.09.2018
5	7242845 dated 17.07.2018	30.09.2018
6	7733711 dated 22.08.2018	27.09.2018
7	9393668 dated 21.04.2017	19.08.2018
8	9998861 dated 07.06.2017	30.07.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate(s). RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 37: Annora Pharma Pvt. Ltd, Telangana
F. No. HQREPCGPRAPP00000445AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0930013508 dated 12.03.2018 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have already completed the 100% Export Obligation and submitted all documents of EO at RA, Hyderabad. However, RA Hyderabad processed their application and issued a DL dated 23.01.2025 stating that they have not submitted Installation Certificate within prescribed time period and advised them to approach

HQ in this regard. They are unable to obtain and to submit the IC within prescribed time due to Covid Pandemic.

2. As per the Installation certificates submitted by the firm the details are as under:

i. Date of Installation of CG : 29.06.2018

ii. Date of issue of IC : 05.07.2024

iii. BOE & Date : 5931300 dated 10.04.2018

Decision: The Committee deliberated upon the case and decided to **defer** it with directions to the firm to submit detailed reasons/justifications for delay issuance of Installation Certificate against the subject EPCG Authorization.

Case No- 38: M/s Fredun Pharmaceuticals Ltd, Mumbai
F. No. HQREPCGPRAPP00000452AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0330048120 dated 15.11.2017 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have already completed the 100% Export Obligation. After obtaining the authorization they had immediately imported the Capital Good but their installation was completed on 05.04.2018. They have obtained the Installation certificate from Chartered Engineer on dated 05.04.2018 as their unit was not registered with Central Excise. After installation they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate.

2. As per the Installation certificates submitted by the firm the details are as under:

i. Date of Installation of CG : 05.04.2018

ii. Date of issue of IC : 14.05.2018

iii. BOE & Date : 4127622 dated 23.11.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 39: M/s Kiran Enterprises, Surat
F. No. HQREPCGPRAPP00000455AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No.5230018994 dated 05.01.2016 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have not fulfill the EO in initial EOP. Now they are applying for EOP extension. However installation certificate also could not submitted from their side.

2. As per the Installation certificates submitted by the firm the details are as under:

i. Date of Installation of CG : 05.03.2016 and 15.03.2016

ii. Date of issue of IC : 03.04.2016

iii. BOE & Date : 4352670 dated 23.02.2016 and 4423954 dated 02.03.2016.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 40: M/s Emami Papers Mills Limited, Kolkata
F. No. HQREPCGPRAPP00000433AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0230011186 dated 05.04.2016 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have fulfilled 100% EO in terms of both Specific and Average EO well before 3 months of the stipulated 06 years time period and submitted documents for redemption along with original Installation Certificate on 23.05.2022.

2. As per the Installation certificates submitted by the firm the details are as under:

i. Date of Installation of CG : 28.05.2016

ii. Date of issue of IC : 09.12.2016

iii. BOE & Date : 5029388 dated 25.04.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 41: Meera Cotton & Synthetics Mills Pvt. Ltd, Mumbai
F. No. HQREPCGPRAPP00000421AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of 08 EPCG Authorizations Nos.

i. **0330031121 dated 23.11.2011 (under 03% concessional duty)**
ii. **0330030951 dated 02.11.2011 (under 03% concessional duty)**
iii. **0330029838 dated 27.06.2011 (under 03% concessional duty)**
iv. **0330027926 dated 26.11.2010 (under 03% concessional duty)**
v. **0330023411 dated 20.07.2009 (under 03% concessional duty)**
vi. **0330022668 dated 24.03.2009 (under 03% concessional duty)**
vii. **0330022491 dated 19.02.2009 (under 03% concessional duty)**
viii. **0330019727 dated 03.04.2008 (under 05% concessional duty).**

In support of their request the firm submitted that they have already completed the 100% Export Obligation. They had obtained the installation certificate from Chartered Engineer as their unit was not registered with Central Excise. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time to RA concerned.

Decision: The Committee deliberated upon the case and decided to **defer** it with directions to the firm to submit detailed reasons/justifications for delay in submission of Installation Certificate against the subject EPCG Authorizations, along with the clarification regarding how goods were installed prior to date of import of CGs mentioned by the firm in some cases.

Case No- 42: M/s Sushila International, Mumbai
F. No. HQRPRCAPPLY00007936AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048180 dated 22.11.2017 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. The firm has obtained EPCG License for import of SPARE PARTS & they utilized the same in part.

ii. The firm has further stated that this is their first licence for spare parts therefore, they were not aware of the time period.

2. The firm has further submitted that :-

i. Their import item is Spare Parts - As per policy, Consumption Certificate is applicable

ii. Date of Installation is as per Consumption Certificate.

iii. Total delay period is (import made on 11.12.2017- so initial period is 11.12.2020 & submitted redemption on 15.07.2024) - as per policy, consumption certificate is to be submitted 3 years from the import of the Spare Parts, they submitted it along with Redemption request on 15.07.2024.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

<u>Case No- 43: M/s Phalada Agro Research Foundations Pvt. Ltd, Bangalore</u>
F. No. HQRPRCAPPLY00012288AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730015779 dated 31.08.2016 under 0% Concessional Duty.

In support of their request, the firm has submitted that they have filed the Installation Certificate after the expiry of EO period i.e. on 28.11.2024. As they have completed EO within the one year (2017-18) against the above subject EPCG License.

2. As per Installation Certificate dated 11.11.2016 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 10.11.2016 vie Invoice No. BLR/00020/16-17, BLR/00021/16-17 & BLR/00022/16-17 dated 03.08.2016.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 44: M/s Tataria Hygiene, Mumbai</u>
F. No. HQREPCGPRAPP00000454AM25

Subject: Request for:

i. **EOP Extension for 1 year i.e. beyond (6+2 Years)**

ii. **Condonation of delay in submission of Installation Certificate.**

In respect of EPCG Authorization No. 0330045916 dated 09.12.2016 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. The firm has obtained EPCG license for import of Adult Diapers making & packing Machine and Export of Adult Diapers.

ii. The firm has stated that due to tough competition & the disruptions of COVID-19 pandemic, they were unable to fulfill the required SEO and obtained EOP Extension for 2 years from RA, Mumbai

iii. The firm has further stated that due to lack of knowledge they could not submit a copy of Installation Certificate to RA.

2. As per Installation Certificate issued by Chartered Engineer dated 13.02.2017 enclosed by the firm, machinery was installed at the firm's premises on 09.02.2017 vie BOE No. 2151428/16/11/2016 dated 17.11.2016.

3. The firm has also obtained Installation Certificate from Jurisdictional Central Excise on 23.11.2017. However, it has been observed that BOE Number & Date are not same as mentioned in Installation Certificate issued by Chartered Engineer.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

<u>Case No- 45: M/s Jakson Engineers Limited, Uttar Pradesh</u>
F. No. HQREPCGPRAPP00000462AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 2 EPCG Authorization Nos. 0530168317 dated 11.08.2016 and 0530166112 dated 20.10.2016 under zero Concessional Duty.

The firm has submitted that the authorization holder had submitted installation certificate with DGFT physically. Considering the matter is for authorization issued earlier, acknowledged copy is not available with the Authorization holder. As the old records were not available with the Authorization holder due to which the application of uploading installation certificate filed on DGFT portal does not get processed.

2. The details of the installation certificate furnished by the firm are as under:

S.No	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC/Signed by Officer
1	0530168317 dated 11.08.2016	6651964 dated 08.09.2016	30.11.2016	03.03.2017
2	0530166112 dated 20.10.2016	i. 3177197 dated 06.11.2015 ii. 3177230 dated 06.11.2015 iii. 3291890 dated 18.11.2015 iv. 3573502 dated 14.12.2015	31.03.2016	31.03.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 46: M/s Mukta Textile Industries , Maharashtra</u>
F. No. HQREPCGPRAPP00000437AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330040699 dated 14.01.2015 under zero Concessional Duty.

The firm has submitted that they could not submit online installation certificate before 31.12.2023 due to their online EO Extension request under file no. 03EHEPC07009AM24 was under process. They cannot submit 2 requests at a time for same DPCG license. Hence they were not able to submit the Installation Certificate in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330040699 dated 14.01.2015	8178079 dated 02.02.2015	10.03.2015	14.03.2015

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 47: M/s Models Leisure Ventures, Goa
F. No. HQREPCGPRAPP00000456AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330052279 dated 25.02.2020 under zero Concessional Duty.

The firm has submitted that the delay in installation was due to unavoidable circumstances beyond their control i.e. Impact of Covid-19 Pandemic, demise of the Managing Partner due to Covid-19 and logistical challenges in Supply chain due to Covid-19 pandemic etc.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330052279 dated 25.02.2020	7599806 dated 06.05.2020	31.07.2023	31.05.2024

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 48: M/s Middha Overseas, Punjab</u>
F. No. HQREPCGPRAPP00000532AM23

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030009906 dated 30.07.2012 under 3% Concessional Duty.

The firm has submitted that they could not able to submit installation certificate of capital goods within prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3030009906 dated 30.07.2012	51304954 dated 30.10.2012	03.12.2012	04.10.2012

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 49: M/s Jindal Drugs Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00000469AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 330027478 dated 12.12.2010 under 3% Concessional Duty.

The firm has submitted that they have fulfilled the corresponding export obligation and satisfied all conditions with respect to the said license. However, while applying for redemption of said license with DGFT Mumbai, they realized that there was a delay in installation of the imported item, and therefore, the same needs to be regularized.

2. In this connection it is submitted the case was earlier placed before the EPCG Committee meeting No. 11/AM24 dated 29.02.2024 and the committee went through the statements made by the applicant 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.

3. Now the firm submitted the following points in supports of their request:

i. The installation of Plant & Machinery imported under subject EPCG authorization took longer than 6 months, but was completed within 3 years of the date of import. This happened on account of the factors explained above, this being a Greenfield project with requirement of having advance planning and procurement. As one would be aware, setting up of a new factory with huge capacity is not an easy process. It is a very lengthy and elaborate project activity, involving highly detailed level of planning, cumbersome processes, heavy execution efforts and it involves lot of resources and time, with many roadblocks and teething issues being encountered while accomplishing the desired goals and objectives.

ii. They have contributed positively to export revenues for the country, after establishment of the above new factory, the ratio of imported capex was very low as compared to the indigenous sourcing of capex, the export obligation was therefore fulfilled within merely 1 year of final installation of the imported items of P&M and commencement of commercial production vis-à-vis 6/8 years allowed under the EPCG scheme and particularly required when ratio of imports is higher, and the company has maintained and exceeded the past 4 years average of exports, after commencement of production at the new factory.

iii. They have made positive contributions to the country in multiple aspects i.e. higher foreign exchange earnings, higher focus on indigenous sourcing, faster turnaround time for fulfillment of export obligations, and building of positive brand image for the country's locally manufactured products with global supplies.

iv. They considering the case history and factors explained above, it would be clear that there were genuine business and commercial factors which resulted in delay in installation of imported machinery at the capex site, and that the company was ultimately prompt in fulfilling all other terms and conditions associated with the EPCG licenses issued to it and ensured that export obligations were completed well within time, while maintaining and exceeding annual average export obligations.

4. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	330027478 dated 12.12.2010	908653 dated 20.10.2010	20.03.2013	25.03.2013

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination on file.

Case No- 50: M/s Jakson Limited, Uttar Pradesh
F. No. HQREPCGPRAPP00000463AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530160602 dated 26.03.2013 under 3% Concessional Duty

The firm has submitted that they had submitted installation certificate with DGFT physically. Considering the matter is for authorization issued earlier, acknowledged copy is not available with the Authorization holder. A copy of acknowledgement of submission of installation certificate is not available with them. Due to which the application of uploading installation certificate filed on DGFT portal does not get processed.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0530160602 dated 26.03.2013	2049111 dated 08.05.2013	19.07.2013	17.07.2014

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 51: Genmedic Healthcare Private Limited, Hyderabad
F. No. HQREPCGPRAPP00000465AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0930011431 dated 19.08.2015 under zero Concessional Duty.

The firm has submitted that due to uncertain circumstances delay in uploading the installation certificate in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0930011431 dated 19.08.2015	2614611 & 2614755 dated 16.09.2015	30.09.2015	25.10.2015

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 52: M/s Pansuriya Impex LLP, Mumbai
F. No. HQRPRCAPPLY00012971AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330046279 dated 25.01.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that they have obtained the Installation Certificate from Chartered Engineer. However, they could not submit the certificate within time. They submit the copy of Installation Certificate to RA beyond the prescribed time limit.

2. Installation Certificates dated 15.02.2017 & 12.08.2017 issued by Chartered Engineer enclosed by the firm and the further details are as under:

S. No.	EPCG Authorization	BOE No. & Date	Date of Installation of CGs
1.	0330046279 dated 25.01.2017	0000399 dated 06.02.2017	12.02.2017
2.		0001833 dated 07.06.2017	20.06.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 53: Genmedic Healthcare Private Limited, Hyderabad</u>
F. No. HQREPCGPRAPP00000464AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0930011317 dated 10.07.2015 under zero Concessional Duty.

The firm has submitted that due to uncertain circumstances delay in uploading the installation certificate in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0930011317 dated 10.07.2015	2486985 dated 04.09.2015	23.09.2015	05.10.2015

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 54: Jaya Hind Industries Private Limited, Maharashtra</u>
F. No. HQREPCGPRAPP00000471AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130010185 dated 21.12.2017 under zero Concessional Duty.

The firm has submitted that The Company has imported capital goods under Bill of entry no 5440304 dated 05.03.2018 and installed such capital goods at the factory by 24.03.2018 within the time period. However, due to oversight they missed to submit the Installation certificate to RA, Maharashtra in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No	Authorization & Date	Invoice No. & BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130010185 dated 21.12.2017	A17291 dated 16.02.2018 & 9036297 dated 28.11.2018	24.03.2018 and 17.12.2018	19.05.2018 and 24.12.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 55: M/s Haldyn Glass Limited, Mumbai
F. No. HQREPCGPRAPP00000475AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 3 EPCG Authorizations No. 0330051973 dated 19.12.2019, 0330052163 dated 31.01.2020 and 0330052190 dated 06.02.2020 under zero Concessional Duty.

The firm has submitted that they would like to inform that they have fulfilled 100% export obligation in this subject EPCG Authorisation. After obtaining the licenses they had immediately imported the capital good but their installation was completed as on the date below. They have obtained the installation certificate from Chartered Engineer later as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate to RA, Mumbai and intimated them to condone the delay and pay the late fee as per Policy.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330051973 dated 19.12.2019	6203281 dated 23.12.2019	13.01.2020	04.03.2020
2	0330052163 dated 31.01.2020	7619999 dated 08.05.2020	03.07.2020	17.02.2021
3	0330052190 dated 06.02.2020	7757248 dated 27.05.2020	23.07.2020	17.02.2021

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 56: M/s Saptagiri Packagings Private Limited, Maharashtra
F. No. HQRPRCAPPLY00012877AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 2 EPCG Authorizations No. 0330047004 dated 25.04.2017 and 0330047331 dated 09.06.2017 under zero Concessional Duty.

The firm has submitted that they would like to inform that they have completed their 100% Export Obligation and they have already taken installation Certificate in valid period of six Month but due to their negligence they could not submitted Installation Certificate within valid period to DGFT Mumbai.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330047004 dated 25.04.2017	9545928 dated 03.05.2017	03.11.2017	22.01.2018
2	0330047331 dated 09.06.2017	2076468 dated 13.06.2017	03.11.2017	22.01.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 57: M/s Pagariya Food Products Private Limited, Bangalore
F. No. HQREPCGPRAPP00000466AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730007756 dated 19.01.2009 under 3% Concessional Duty.

The firm has submitted that due to change in the staff during this period, the installation certificate was not submitted to DGFT within six months. However, CG was installed within six months and obtained the Installation Certificate from the Chartered Engineer certificate on 24.04.2009. A relaxation for delay in submission of Installation Certificate under the EPCG Scheme is provided vide Public Notice No 22/2023 dated 13.07.2023 for the Authorization issued during the Policy period 2009-14, wherein the RAs concerned may accept such

Installation Certificate up to 31.12.2023 for regularization purpose on payment of late fee of Rs. 10,000 per Authorization. However, the above Authorization was issued in 2004-09 policy period.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730007756 dated 19.01.2009	995519 dated 01.04.2009	20.07.2015	24.07.2015

Decision: The Committee deliberated upon the case and decided to **defer** it with directions to the firm to detailed submit reasons/justifications for delay in Installation of CGs against the subject EPCG Authorization.

<u>Case No- 58: M/s All India Heart Foundation, New Delhi</u>
F. No. HQRPRCAPPLY00013036AM25

Subject: Request for waiver of Average Export Obligation against EPCG Authorization No.0530166247 dated 06.11.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have made the export during the period from AM19- Rs. 35,46,872, AM-20 - Rs. 45,50,948, AM2021-22-17550 USD and AM2020-21- 38426 USD. The total import was made for Rs.2816886.00. The total export EO in Rs.16901316.00 and 258628 USD. Their hospital treating foreign patient also and who made the bill payment in USD. The total EO fulfilled till date is 275315 USD against 258628 USD. During COVID hardly very few patient who came for treatment in their hospital namely National Heaart Institute at East of Kailash, New Delhi and due to this they were unable to fulfill the AEO of Rs.814000 in each year and they are having a huge loss in USD. They have a genuine hardship for not maintaining the AEO.

Decision: The Committee went through the statements made by the applicant 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.

<u>Case No- 59: M/s Meenakshi Cotgin, Nagpur</u>
F. No. HQRPRCAPPLY00012976AM25

Subject: Requested for EOP Extension of 2 years beyond (6+2) Years i.e. up to 18.07.2026 in respect of EPCG Authorization No. 5030000713 dated 18.07.2016 under 0% Concessional duty.

The firm has stated that they have made regular exports but have forgotten to mention the EPCG Authorization number of shipping bills. The firm further stated that they are having export orders and are certain that they will fulfill the export obligation if they receive EOP extension upto 18.07.2026.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 60: AGL Polyfil Private Limited, West Bengal
F. No. HQREPCGPRAPP00000496AM25

Subject: Request to allow 100 percent of the similar Export Product, Polyester Staple Fibre (PSF) produced in the same production line with the same Plant and Machinery in the same manufacturing in respect of EPCG Authorization no. 0230008630 Dated. 19.02.2013 under 0% concessional duty.

The firm had set up an integrated manufacturing unit towards processing of used PET Bottles/ Polyester chips used for manufacturing of Polyester Staple Fibre (PSF) which is the main raw material for manufacture of Polyester Yarn, which means the firm produces both Polyester staple Fibre and Polyester Yarn in the same manufacturing line at the same factory premises. Further, the firm exports Polyester staple Fibre independently as well as uses the same for integrated production of Polyester Yarn also in its factory premises.

2. The firm has further stated that they had obtained the subject EPCG Authorisation, for import of Plant & machinery used for the integrated manufacturing of Polyester Staple Fibre and Polyester Yarn. But unfortunately, at the time of application, one of the two export Items, i.e., Polyester Staple Fibre (ITC HS 55032000), was accidentally and unintentionally omitted / left out of the application. Only Polyester / Cotton Yarn (ITC HS Code 55092100) was applied towards export item list. This was a clear omission on their part as suggested above. As the item of manufacture and export were both Polyester Staple Fibre and Polyester Yarn.

3. The firm has also stated that since they have fulfilled the export obligation, by export of both the above said export products, Polyester Staple Fibre and Polyester Yarn, hence instead of one export Item, Polyester Yarn, the other export Item, Polyester Staple Fibre which is a similar export product, manufactured with the same machineries, under the same factory premises of the applicant, also needs to be included in the list of export products.

4. Thereafter due to reasons beyond control, as the Second Hand Spinning Unit imported, remained out of order since 2017 onwards and could not be revived to produce Export Quality Polyester / Cotton Yarn material, they could not continued with their exports of Polyester / Cotton Yarn, they exported PSF towards fulfilment of our export obligation, which was also manufactured in the same integrated manufacturing unit, produced through the same Plant and Machineries by us.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination on file.

Case No- 61: AGL Polyfil Private Limited, West Bengal
F. No. HQREPCGPRAPP00000497AM25

Subject: Request for:

i. **To allow 100 percent of the similar Export Product, Polyester Staple Fibre (PSF) produced in the same production line with the same Plant and Machinery in the same manufacturing**
ii. **Condonation of delay to apply for EOP Extension for regularization of the exports made beyond the valid E.O Period.**
iii. **To allow FOB value in terms of Policy Circular No. 8(RE-98)/98-99 Dated 28.05.1998 as given in the enclosed export statement.**

In respect of EPCG Authorization no. 0230008443 Dated. 22.11.2012 under 0% concessional duty.

The firm had set up an integrated manufacturing unit towards processing of used PET Bottles/ Polyester chips used for manufacturing of Polyester Staple Fibre (PSF) which is the main raw material for manufacture of Polyester Yarn, which means the firm produces both Polyester staple Fibre and Polyester Yarn in the same manufacturing line at the same factory premises. Further, the firm exports Polyester staple Fibre independently as well as uses the same for integrated production of Polyester Yarn also in its factory premises.

2. The firm has further stated that they had obtained the subject EPCG Authorisation, for import of Plant & machinery used for the integrated manufacturing of Polyester Staple Fibre and Polyester Yarn. But unfortunately, at the time of application, one of the two export Items, i.e., Polyester Staple Fibre (ITC HS 55032000), was accidentally and unintentionally omitted / left out of the application. Only Polyester / Cotton Yarn (ITC HS Code 55092100) was applied towards export item list. This was a clear omission on their part as suggested above. As the item of manufacture and export were both Polyester Staple Fibre and Polyester Yarn.

3. The firm has also stated that since they have fulfilled the export obligation, by export of both the above said export products, Polyester Staple Fibre and Polyester Yarn, hence instead of one export Item, Polyester Yarn, the other export Item, Polyester Staple Fibre which is a similar export product, manufactured with the same machineries, under the same factory premises of the applicant, also needs to be included in the list of export products.

4. Further, the firm has clarified that Polyester Staple Fibre is not an alternate item of export, but same and similar export Item, manufactured in an integrated manufacturing process. The respective imported machineries are used in the integrated manufacturing process. In order to fulfil the E.O. we could make exports of Polyester Yarn / Cotton Yarn for USD 144265.36 in the 1st Block Period, against a total E.O. of USD1347315.56 and Block wise E.O. of USD 673657.78 (Rs. 35838594.00), both value considered in terms of P.C. 8 dated. 28.05.1998

5. Thereafter due to reasons beyond control, as the Second Hand Spinning Unit imported, remained out of order since 2017 onwards and could not be revived to produce Export Quality Polyester / Cotton Yarn material, they could not continued with their exports of Polyester / Cotton Yarn, they exported PSF towards fulfilment of our export obligation, which was also manufactured in the same integrated manufacturing unit, produced through the same Plant and Machineries by us.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination on file.

Case No- 62: AGL Polyfil Private Limited, West Bengal
F. No. HQREPCGPRAPP00000495AM25

Subject: Request to allow 100 percent of the similar Export Product, Polyester Staple Fibre (PSF) produced in the same production line with the same Plant and Machinery in the same manufacturing in respect of EPCG Authorization no. 0230008832 Dated 13.05.2013 under 0% concessional duty.

The firm has stated that they had set up an integrated manufacturing unit towards processing of used PET Bottles/ Polyester chips used for manufacturing of Polyester Staple Fibre (PSF) which is the main raw material for manufacture of Polyester Yarn, which means the firm produces both Polyester staple Fibre and Polyester Yarn in the same manufacturing line at the same factory premises. Further, the firm exports Polyester staple Fibre independently as well as uses the same for integrated production of Polyester Yarn also in its factory premises.

2. The firm has further stated that they had obtained the subject EPCG Authorisation, for import of Plant & machinery used for the integrated manufacturing of Polyester Staple Fibre and Polyester Yarn. But unfortunately, at the time of application, one of the two export Items, i.e., Polyester Staple Fibre (ITC HS 55032000), was accidentally and unintentionally omitted / left out of the application. Only Polyester / Cotton Yarn (ITC HS Code 55092100) was applied towards export item list. This was a clear omission on their part as suggested above. As the item of manufacture and export were both Polyester Staple Fibre and Polyester Yarn.

3. The firm has also stated that since they have fulfilled the export obligation, by export of both the above said export products, Polyester Staple Fibre and Polyester Yarn, hence instead of one export Item, Polyester Yarn, the other export Item, Polyester Staple Fibre which is a similar export product, manufactured with the same machineries, under the same factory premises of the applicant, also needs to be included in the list of export products.

4. Thereafter due to reasons beyond control, as the Second Hand Spinning Unit imported, remained out of order since 2017 onwards and could not be revived to produce Export Quality Polyester / Cotton Yarn material, they could not continued with their exports of Polyester / Cotton Yarn, they exported PSF towards fulfilment of our export obligation, which was also manufactured in the same integrated manufacturing unit, produced through the same Plant and Machineries by us.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination on file.

Case No- 63: Popular Garments & Knit Feb Pvt. Ltd, Kolkata
F. No. HQREPCGPRAPP00000493AM25

Subject: Request for:

i. **EOP Extension for 1 year i.e. beyond (6+2 years) from the date of endorsement**

ii. **Condonation of delay in submission of Installation Certificate.**

In respect of EPCG Authorization No. 0230009819 dated 10.10.2014 & 0230011951 dated 24.11.2016 under 0% Concessional Duty.

The firm has stated that due to COVID Pandemic, they could not fulfill Export Obligation against above subject Authorizations and the firm has further stated that as soon as the situation in the International Market streamlined and the firm gradually picked up again its export market, it started fulfilling its previous export obligations against other EPCG Authorizations.

Decision:

In respect of 1st request:

i. **In respect of EPCG Authorization No. 0230009819 dated 10.10.2014:** The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

ii. **In respect of EPCG Authorization No. 0230011951 dated 24.11.2016:** The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

In respect of 2nd request:

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorisation and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 64: M/s PSP Projects Ltd, Ahmedabad
F. No. HQRPRCAPPLY00011343AM25

Subject: Request for Consider realization of service proceeds to SEZ in INR instead of Foreign Currency in respect of EPCG Authorization No. 0830004157 dated 16.03.2011 under 03% Concessional Duty.

In support of their request, the firm has submitted the following :–

i. The firm has stated that they involved in construction of GIFT SEZ in Gandhinagar, Pharmez in Bavla, Zydus Pharmez in Matoda and they obtained Authorization for import under provision laid down in Sr. 3 of appendix 41 dated 18.01.2011 under service category from RA Ahmedabad.

ii. The firm has also stated that they have fulfilled Export Obligation in terms & conditions of EPCG Authorization and submitted online application for redemption of above subject EPCG Authorization with all mandatory documents.

2. The firm has further stated that for consider service proceeds received in INR instead of Foreign Currency, RA Ahmedabad advised to submit confirmation from clients banks stating - Payment realized against service render by PSP Projects Ltd from FC Account of client against service invoices.

3. The firm has been informed by their client that it is not possible to arrange confirmation letter from banks as required by RA and since the firm has shifted their registered office, they have lost many docs / correspondence and they are working hard to arrange client bank letters which we have lost during shifting of office.

4. The representatives of the firm, Shri Hemant Kumar Bhatnagar, Consultant, appeared physically and made the following submissions :-

Applicant's statement: The representative requested to consider service proceeds received in INR instead of Foreign Currency.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 65: M/s PSP Projects Ltd, Ahmedabad
F. No. HQRPRCAPPLY00011342AM25

Subject: Request for Consider realization of service proceeds to SEZ in INR instead of Foreign Currency in respect of EPCG Authorization No. 0830005100 dated 12.10.2012 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :–

i. The firm has stated that they involved in construction of GIFT SEZ in Gandhinagar, Pharmez in Bavla, Zydus Pharmez in Matoda and they obtained Authorization for import under provision laid down in Sr. 3 of appendix 41 dated 18.01.2011 under service category from RA Ahmedabad.

ii. The firm has also stated that they have fulfilled Export Obligation in terms & conditions of EPCG Authorization and submitted online application for redemption of above subject EPCG Authorization with all mandatory documents.

2. The firm has further stated that for consider service proceeds received in INR instead of Foreign Currency, RA Ahmedabad advised to submit confirmation from clients banks stating - Payment realized against service render by PSP Projects Ltd from FC Account of client against service invoices.

3. The firm has been informed by their client that it is not possible to arrange confirmation letter from banks as required by RA and since the firm has shifted their registered office, they have lost many docs / correspondence and they are working hard to arrange client bank letters which we have lost during shifting of office.

4. The representatives of the firm, Shri Hemant Kumar Bhatnagar, Consultant, appeared physically and made the following submissions:-

Applicant's statement: The representative requested to consider service proceeds received in INR instead of Foreign Currency.

Decision: The Committee went through the statements made by the applicant 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

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[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBP, v1 = Handbook of Procedure Vol. I, EO = EO, EODC = EO Discharge Certificate, EOP = EO Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate].

The meeting ended with a vote of thanks to the Chair.

[Issued from F. No. 01/36/218/56/AM-25/EPCG]

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