

Date of Uploading 13 / 10 / 2020

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 06.10.2020 under the Chairmanship of Shri Amit Yadav,
Director General of Foreign Trade

Meeting No.13/AM21 held on 06.10.2020

The following members were present in the meeting:

- | | |
|-----------------------|------------|
| 1. Shri R.P. Goyal | Addl. DGFT |
| 2. Shri Vijay Kumar | Addl. DGFT |
| 3. Shri S.B.S. Reddy | Addl. DGFT |
| 4. Shri Hardeep Singh | Addl. DGFT |
| 5. Shri Rajbir Sharma | Jt. DGFT |
| 6. Dr. Praveen Kumar | Dy. DGFT |

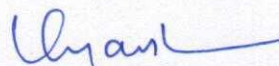
Following cases were discussed. The decision taken on the individual cases are as under:-

S. No	Name of the firm	Case No.
1.	M/s. Global Metalex LLP, Saharanpur	1
2.	M/s. Jubilant Life Sciences Limited, Noida	2&3
3.	M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad	4
4.	M/s. R R Kabel Limited, Mumbai	5
5.	M/s. Indo Rama Synthetics (India) Ltd., Nagpur	6
6.	M/s. SNS Energy Pvt. Ltd., Vadodara	7
7.	M/s. Sterling Bio Tech Limited, Vadodara	8&9
8.	M/s. Orient Craft Limited, Haryana	10
9.	M/s. Sutlej Ropes Pvt. Ltd., Mumbai	11 to 13
10.	M/s. Aqua World Exports (Pvt.) Ltd., Tamil Nadu	14
11.	M/s. K. C. Coconut Products, Kerala	15
12.	M/s. JSW Steel Limited, Mumbai	16
13.	M/s. Asia Metals, New Delhi	17
14.	M/s. Maxwell Inc., Ludhiana	18
15.	M/s. HIC-ABF Special Foods Pvt. Ltd., Kerala	19

PH Case No. 01 M/s. Global Metalex LLP, Saharanpur

F. No. 01/60/162/23/AM21/PRC

PRC Meeting No.13/AM21 dated 06.10.2020



Subject: To allow MEIS benefit against 16 Shipping bills No.(i) 7084740 dated 15.04.2016, (ii) 7084727 dated 15.04.2016, (iii) 7084735 dated 15.04.2016, (iv) 7084731 dated 15.04.2016, (v) 7972968 dated 31.05.2016, (vi) 7972992 dated 31.05.2016, (vii) 7972925 dated 31.05.2016, (viii) 8161196 dated 09.06.2016, (ix) 8161198 dated 09.06.2016, (x) 8161195 dated 09.06.2016, (xi) 9967637 dated 09.09.2016, (xii) 9967561 dated 09.09.2016, (xiii) 9967635 dated 09.09.2016, (xiv) 9967587 dated 09.09.2016 (xv) 9967633 dated 09.09.2016 and (xvi) 9967641 dated 09.09.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. Shri Shri Dusmanta Sahoo, Manager appeared on behalf of the firm and made the following submissions:

The applicant stated that they have not been able to claim MEIS for the year 2016-17 because of late payment received from the party but inadvertently they have received the payment very late from their parties. So they have not claimed their MEIS, due to 100% late cut. There was a dispute between them and the foreign party because of payment. As a result uploading of BRCs have got delayed and cases have become time barred. There is slowdown for sale of their products. Hence, requested to allow MEIS benefit.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee noted that there is merit in the case and accordingly decided to accede to the request of the firm for grant of MEIS benefit against above 16 Shipping bills without any late cut. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA, New Delhi)

PH Case No. 02 **M/s. Jubilant Life Sciences Limited, Noida**
F. No. 01/60/162/151/AM15/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: **Refund of composition fee paid under protest against Advance Authorization No.0510365511 dated 13.09.2013.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. Shri Rajeev Balyan, Director and Shri B.P. Saxena, Deputy Manager appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.07/AM17 dated 24.05.2016 (Case No.02). The applicant stated that they had applied for addition of Co-Licensee to CLA, New Delhi in August 2014 which they had forwarded to DGFT for clarification. They had been allowed addition of Co-Licensee and subsequently EO extension till 36 Months in the above advance authorization. However, due to taking 20 month time for taking this decision resulting they could not fulfill balance export obligation within prescribed export period. After the decision of Co-licensee and EO extension they had fulfilled EO within three months. However, due to delay in the decision they were forced to



pay the composition fee of Rs.33.57 lakh, which they feel, was entirely avoidable, had they been given approval in time. Therefore, it is requested that the composition fee paid (Rs.33.57 lakh) by them towards redemption of the subject authorization may be refunded to them.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and it found no merit in the case. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 03 M/s. Jubilant Life Sciences Limited, Noida

F. No. 01/60/162/37/AM21/PRC

PRC Meeting No.13/AM21 dated 06.10.2020

Subject: Extension of import validity against SFIS Scrip No.0510407218 dated 17.07.2018 and to allow use of balance amount of unutilized duty credit scrip by both group companies jointly i.e. Jubilant Life Sciences Limited and Jubilant Generics Limited.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. Shri Rajeev Balyan, Director and Shri B.P. Saxena, Deputy Manager appeared on behalf of the firm and made the following submissions:

The applicant stated that they had been issued SFIS Scrip No.0510407218 dated 17.07.2018 under Chapter 3 FTP 2009-14, which is valid for 24 months i.e. 16.07.2020. SFIS Scrips can be used for import of Capital Goods only as per FTP 2009-14 and only payment of basis customs duty can be debited against the same. SFIS Scrips are non-transferable except amongst group companies, unlike SEIS scrips which are freely transferable and can be used for import of any freely importable time. Since, its use is very restricted i.e. for import of capital goods only, hence, from July 2018 to May 2019, they could utilize the same for Rs.6.24 lacs. Later on they decided to transfer the scrip to their group company Jubilant Generics Limited. Having transferred the scrip, they made import for a value of Rs.9.65 lacs and planned to import and utilized complete scrip by July, 2020. They could not use SFIS scrip due to disturbance in supply from overseas suppliers and their capex plans deferred in complete lockdown situation arises because of global outbreak of Covid-19.

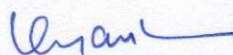
Decision: The Committee heard and examined the case on the basis of justification furnished by the applicant and observed that there is no merit /no hardship in firm's contention and hence, decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 04 M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad

F. No. 01/60/162/30/AM21/PRC

PRC Meeting No.13/AM21 dated 06.10.2020



Subject: To allow MEIS benefit against 38 Shipping bills.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. CA Vaibhav Jajoo, and CA Chintan Vasa, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that due to following technical errors generated at the time of applying for MEIS, they could not claim MEIN benefits amounting to approximately Rs.26 lacs for the FY 2015-16.

- (i) After adding the shipping bills to the shipping bill repository, while populating the shipping bills so added at the time of application for MEIS, the system shows an error message, '**ITC(HS) Code/Country of export is not eligible for MEIS**' in spite of the fact that the product and the country to which goods are exported are eligible for MEIS benefits based on various public notices issued by DGFT.
- (ii) After adding the shipping bills to the shipping bill repository, while populating shipping bills at the time of applying for MEIS, the system shows an error message, '**No record found**.'

It is pertinent to note that the shipping bill details are available under the repository, then ideally it should also be available at the time of applying for MEIS. However, for unknown reasons due to the system discrepancy, they are facing the aforementioned errors for some of the shipping bills. They had attempted second time to file the MEIS application against the 38 shipping bills which got accepted without errors. However, as the attempt was made after the due date even after considering the late cut, no MEIS benefit was granted.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. After discussions, the Committee found no merit or genuine hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 05 M/s. R R Kabel Limited, Mumbai
F. No. 01/60/162/691/AM19/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: Revalidation of Advance Authorization No.0310807462 dated 30.08.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. Shri Santosh Jadhav, Deputy Manager and Ms. Jyoti Patil, Assistant Manager, appeared on behalf of the firm and made the following submissions:

The applicant stated that they have obtained the subject authorization for import of Copper Rods against export of Copper Wires. The validity period was extended up to

28.02.2018 by RA. Against the EO of 2,00,000 Kgs of Copper Wire, they exported a higher quantity of 2,22,677 Kgs of Copper Wire. The exports were completed on 19.01.2018. They accordingly applied for amendment of the said authorization to claim proportionate higher quantity of the import item i.e. 2,24,903.77 Kgs which was granted to them on 16.02.2018. As per the date of amendment and extension period, they had a very short period of 12 days for effecting import of the enhanced quantity. Thus, they were unable to source good quality of Copper Rods and being quality conscious about their products, they were unwilling to compromise on the quality of the import item. Hence, requested for 3 months extension from the date of such extension.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow revalidation of Advance Authorization No.0310807462 dated 30.08.2016 for a period of three months from the date of endorsement. The firm shall approach RA concerned within 30 days of the uploading of minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 06 M/s. Indo Rama Synthetics (India) Ltd., Nagpur
F. No. 01/60/162/176/AM19/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: Permission for redemption / regularization of 3 Advance Authorization bearing No.5010001410 dated 09.07.2012, 5010001773 dated 12.07.2013 (issued by RA Nagpur) & 1110021433 dated 15.12.2009 (RA Bhopal) in clubbing as EO completed in Full.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. Shri C.S. Kushwaha, General Manager (Indirect Taxes), Shri Rajendra Jagnani, Head Commercial and F&A and Shri Rajesh Royal, Senior Vice President (F&A) appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.10/AM19 dated 09.08.2018 (Case No.14) and 02/AM21 dated 20.05.2020 (Case No.08), wherein the Committee did not accede to the request. The applicant stated that they are manufacturing five final products (POY, PSF, DTY, FDY and PET Chips) and Advance Authorization taken for each final product separately. Raw materials for all final products are common (PRA, MEG, SB2O3, TIO2 & SFO). Market trend for export of their final products declined from 2011 and w.e.f. 05.06.2012 EOP of Advance Authorization reduced to 18 months from 36 months. It has caused problem to close outstanding authorization individually. Actually, they have incurred huge loss because their five years long term contract for import could not sustain. Long terms contract input procurement is much cheaper provided other terms & conditions of export are met. In spite of all possible efforts including installed capacity to export, they could not complete as planned for export based on FTP policy during 2010-11 which was changed on 05.06.2012. Their products excluded from MEIS incentive and thus extra freight etc. from pocket, earlier it was shared by the govt. by way of FPS/FMS/FMS.



Decision: The Committee heard and examined the case on the basis of justification furnished by the applicant and discussed the matter at length. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of their claim. Accordingly, the Committee decided to maintain the earlier decision of PRC Meeting No.10/AM19 dated 09.08.2018 (Case no.14) and 02/AM21 dated 20.05.2020 (Case No.8).

(Action: Applicant)

PH Case No. 07 M/s. SNS Energy Pvt. Ltd., Vadodara
F. No. 01/60/162/694/AM20/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

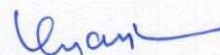
Subject: Extension of Export Obligation Period against Advance Authorization No.3410043681 dated 06.12.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. Shri Sujit Kumar Sharma, Director appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.03/AM21 dated 09.06.2020 (Case No.20), wherein the Committee decided to maintain rejection of the earlier decision of PRC Meeting No.25/AM20 dated 24.12.2019 (Case No.24). The applicant stated that they have received order for supply of 3x1364 Kw + 1x774 Kw capacity, containerized gas engine based generated set (refurbished second hand machinery) along with balance of plant consisting of equipment. To dispatch the equipment they still need payment of approx.. 50,000 USD from client. For maintenance of these sets they took 3 advance authorisations (i) 0410043303 dated 21.06.2017 (already closed), (ii) 0410044728 dated 03.12.2018 (in effect) and 03410043681 dated 06.12.2017 (which is required extension). They are already facing challenges in survival due to delay in project, after that there was COVID, practically they were closed for 3 months. Even in today's scenario where international travel is shut since last 4 months, it is badly impacting their expected business. They are only in export and do not have local business. Hence, requested to grant extension period till September, 2020. It was also informed during the PH that exports have already been made recently and same was requested to be regularized.

Decision: The Committee reviewed the case on the basis of statement made by the applicant. During the course of personal hearing firm has stated that they have already made the export beyond EOP against the subject advance authorisation and requested to regularize the same. Accordingly, it was decided to accede to the request and committee allowed EOP extension up to 30.09.2020 of Advance Authorization No.3410043681 dated 06.12.2017 for regularization purpose only subject to payment of composition @ 1% per month from the expiry of EOP on unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Vadodara)



PH Case No. 08 **M/s. Sterling Bio Tech Limited, Vadodara**
F. No. 01/60/162/838/AM20/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: Extension in EOP for a period of 13 months from the date of expiring of Advance Authorization No.3410025128 dated 18.09.2009 and to count the export of 5 Shipping Bills No.(i) 5831358 dated 07.06.2013, (ii) 6207510 dated 29.06.2013, (iii) 7792617 dated 03.10.2013, (iv) 7792618 dated 03.10.2013 and (v) 7933613 dated 11.10.2013 against Advance Authorization No.3410025128 dated 18.09.2009 instead of EPCG Authorization No.0330019942 dated 02.05.2008.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 09 **M/s. Sterling Bio Tech Limited, Vadodara**
F. No. 01/60/162/839/AM20/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: To consider deemed export supply made against ARO for EO discharge against Advance Authorization No.3410026245 dated 02.02.2010.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 10 **M/s. Orient Craft Limited, Haryana**
F. No. 01/60/162/740/AM20/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: Condonation of declaring wrong Scheme Code in Shipping Bills towards fulfillment of EO against Special Advance Authorisation No.0510400703 dated 09.12.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. Shri A.K. Jain, General Manager appeared on behalf of the firm and made the following submissions:

The applicant stated that the authorization was issued but with discrepancy in respect of import wherein Shell Fabric and Lining Fabric was interchange by RA's mistake. The discrepancy was notified to RA and coorrected by RA. This amendment was not transmitted to Customs through ICEGATE, which forced them to file shipping bill number/import bill of entry details. They have fulfilled the EO and Shipping bills were processed under Zero Scheme code of Custom (Free Shipping bill) because due to the amendment in the authorization, it was not transmitted. However, all such shipping bills bear declaration of authorization number and B/E Number of import in it

to account for the imports made in the authorization. The export obligation is fulfilled and duty with interest was deposited on small quantity 2824.40 Sq mtr against excess import. Total Sq. Mtr = 246,623.00, and the Excess import=1.145%. They have also been denied their post shipment benefit of ROSL and DBK due to transmission failure of approx. Rs.17 lacs.

Decision: The Committee went through the statement made by the applicant and observed that due to the transmission error, firm has faced the problem which was beyond their control. Therefore, the Committee decided to count the export of the Shipping Bills pertaining to the period from 28.01.2017 to 06.05.2017 towards fulfillment of EO against Special Advance Authorisation No.0510400703 dated 09.12.2016, subject to fulfillment of the following conditions:-

- i. Composition fee of Rs.200/-per shipping bill shall be imposed.
- ii. Relevant Advance Authorization number/file number should be mentioned in all the shipping bills.
- iii. RA shall ensure that subject shipping bills have not been taken into account in any other Advance Authorization for discharge of export obligation.
- iv. The applicant would submit an affidavit-cum-indemnity bond in order to indemnify the Government for any harm or loss occurring due to utilization of these shipping bills towards fulfillment of EO against subject Advance Authorisation.

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

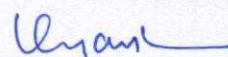
(Action: Applicant/ CLA, New Delhi)

PH Case No. 11 M/s. Sutej Ropes Pvt. Ltd., Mumbai
F. No. 01/60/162/759/AM19/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: Revalidation of Advance Authorization No.0310722601 dated 31.01.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. Shri Santosh Raut, General Manager and Shri Sidhart Mohatta, Director appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.16/AM20 dated 20.08.2019 (Case No.07), wherein the Committee rejected the case. The applicant stated that the subject license pertains to order received from Nepal and Oman for which they have completed 100% shipment, realized all export proceeds and discharged their export obligation in Toto. They export substantial quantities of their products to Nepal. This order was shipped by surface (Road Transport) via Indo-Nepal borders of Rexaul. The Nepal Customs as per their procedure take a minimum of 4 months for endorsements/clearance of the license. Therefore, a significant delay occurred in submission for EODC/Redemption to RA, Mumbai which is in process with them.



They were under Defaulter List due to non payment from General Railway Company of Syria, a Govt. of Syria owned enterprise. Despite having suffered grave financial losses in the Syrian order, as a defaulter they were not able to realize their export earnings (Syria order). Thus license could not be utilized and unable to claim benefits during this time. By the time their name was removed from the defaulter list, the license got expired. In order to offset the high cost of indigenous inputs, they are in need to import their raw material free of duty. The nationwide lockdown and COVID-19 pandemic has further crippled their financial condition. Therefore, it is requested for extension of EOP to enable them to import duty free for the exports already completed by them.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, decided to defer the case and seek a detailed report from RA, Mumbai to take final decision.

(Action: Applicant/RA, Mumbai)

PH Case No. 12 M/s. Sutej Ropes Pvt. Ltd., Mumbai
F. No. 01/60/162/760/AM19/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: Revalidation of Advance Authorization No.0310742423 dated 22.07.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020, Shri Santosh Raut, General Manager and Shri Sidhart Mohatta, Director appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.16/AM20 dated 20.08.2019 (Case No.08), wherein the Committee rejected the case. The applicant stated that the subject license pertains to order received from Nepal and Oman for which they have completed 100% shipment, realized all export proceeds and discharged their export obligation in Toto. They export substantial quantities of their products to Nepal. This order was shipped by surface (Road Transport) via Indo-Nepal borders of Rexaul. The Nepal Customs as per their procedure take a minimum of 4 months for endorsements/clearance of the license. Therefore, a significant delay occurred in submission for EODC/Redemption to RA, Mumbai which is in process with them. They were under Defaulter List due to non payment from General Railway Company of Syria, a Govt. of Syria owned enterprise. Despite having suffered grave financial losses in the Syrian order, as a defaulter they were not able to realize their export earnings (Syria order). Thus license could not be utilized and unable to claim benefits during this time. By the time their name was removed from the defaulter list, the license got expired. In order to offset the high cost of indigenous inputs, they are in need to import their raw material free of duty. The nationwide lockdown and COVID-19 pandemic has further crippled their financial condition. Therefore, it is requested for extension of EOP to enable them to import duty free for the exports already completed by them.



Decision: The Committee after discussing the matter on the basis of justification submitted by the application, decided to defer the case and seek a detailed report from RA, Mumbai to take final decision.

(Action: Applicant/RA, Mumbai)

PH Case No. 13 **M/s. Sotlej Ropes Pvt. Ltd., Mumbai**
F. No. 01/60/162/761/AM19/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: **Revalidation of Advance Authorization No.0310705441 dated 17.08.2012.**

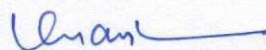
The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020, Shri Santosh Raut, General Manager and Shri Sidhart Mohatta, Director appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.16/AM20 dated 20.08.2019 (Case No.06), wherein the Committee rejected the case. The applicant stated that the subject license pertains to order received from Nepal and Oman for which they have completed 100% shipment, realized all export proceeds and discharged their export obligation in Toto. They export substantial quantities of their products to Nepal. This order was shipped by surface (Road Transport) via Indo-Nepal borders of Rexaul. The Nepal Customs as per their procedure take a minimum of 4 months for endorsements/clearance of the license. Therefore, a significant delay occurred in submission for EODC/Redemption to RA, Mumbai which is in process with them. They were under Defaulter List due to non payment from General Railway Company of Syria, a Govt. of Syria owned enterprise. Despite having suffered grave financial losses in the Syrian order, as a defaulter they were not able to realize their export earnings (Syria order). Thus license could not be utilized and unable to claim benefits during this time. By the time their name was removed from the defaulter list, the license got expired. In order to offset the high cost of indigenous inputs, they are in need to import their raw material free of duty. The nationwide lockdown and COVID-19 pandemic has further crippled their financial condition. Therefore, it is requested for extension of EOP to enable them to import duty free for the exports already completed by them.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, decided to defer the case and seek a detailed report from RA, Mumbai to take final decision.

(Action: Applicant/RA, Mumbai)

PH Case No. 14 **M/s. Aqua World Exports (Pvt.) Ltd., Tamil Nadu**
F. No. 01/60/162/597/AM19/PRC
PRC Meeting No.13/AM21 dated 06.10.2020



Subject: To regularize the MEIS for chilled prawns under HS Code 03061760 and 03063600 retrospectively.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.10.2020. However, the firm vide mail dated 05.10.2020, intimated that their Director has recently undergone surgery and is on bed rest and requested to schedule at a later date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

Case No. 15 **M/s. K. C. Coconut Products, Kerala**
F. No. 01/60/162/889/AM20/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: 2nd EOP Extension against Advance Authorization No.1010060004 dated 01.08.2018 issued under Appendix 4J Condition.

This is review case of PRC Meeting No.02/AM21 dated 20.05.2020 (Case No.03), wherein the Committee allowed extension of EOP up to 31.10.2019 (6 months from the date of expiry of EOP i.e.24.04.2019). The applicant stated that against the second bill of entry due to some unavoidable reasons, they were not able to complete the exports within the stipulated period, but exports had already been performed beyond the period. Their export obligation will be completed only if one more month is sanctioned i.e. till 30.11.2019.

Decision: The Committee reviewed the case on the basis of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 30.11.2019 of Advance Authorization No.1010060004 dated 01.08.2018 for regularization purpose only. It will be further subject to payment of composition fee @ 1% per month from the date of expiry of extended EOP on unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Cochin)

Case No. 16 **M/s. JSW Steel Limited, Mumbai**
F. No. 01/60/162/760/AM20/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: To allow MEIS benefit against 07 manual Shipping Bills No.(i) 144/DBK/16 dated 15.05.2016, (ii) 145/DBK/16 dated 15.05.2016, (iii) 172/DBK/16 dated 15.06.2016, (iv) 179/DBK/16 dated 20.06.2016, (v) 180/DBK/16 dated 20.06.2016, (vi) 173/DBK/16 dated 15.06.2016 and (vii) 174/DBK/16 dated 15.06.2016.

This is review case of PRC Meeting No.03/AM21 dated 09.06.2020 (Case No.18), wherein the Committee rejected the case. The applicant stated that 5 (Sl.No.i to v) out of the above 7 shipping bills, they are unable to file their application for MEIS benefits as the related eBRCs are not available. They are pursuing the matter with

their banker, PNB, for issue of eBRCs. However, their banker refused to issue eBRCs for these manual shipping bills as EDPMS they are not issuing/amending eBRCs for shipping bills which are not available on the RBI Server. These manual shipping bills are not available in the RBI's Server. Therefore, they have been pursuing the matter with Customs Authorities at Raxaul, for conversion of manual shipping bills into online EDI shipping bills. But, Customs Authority vide letter dated 05.11.2019 informed them that there is no provision to convert manual shipping bills into online EDI shipping bills and advised them to approach DGFT to avail MEIS benefit. Again they approached their bank and in November, 2019 they have issued bank certificate dated 18.11.2019 in a general format. For the shipping bill at Sl.No.(vi) & (vii) above, eBRCs are available in the E-com system. However, they are not able to file their MEIS application as system is showing that no eBRC data is available for these shipping bills. The bank issued them the eBRC with wrong port code "INRXLB" which is a EDI port code whereas the shipping bills (which are manual) have been added to the shipping bill repository with manual port code "INRXLB". Hence, there is a mismatch in the port code and they are unable to co-relate the shipping bills with e-BRCs. They approached their banker for amending the port code in eBRCs but refused to amend the eBRCs for these manual shipping bills. As informed by bank, post EDPMS, they are not issuing / amending eBRCs for shipping bills which are not available on the RBI server.

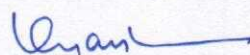
Decision: The Committee reviewed the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of their claim. Accordingly, the Committee decided to maintain the earlier decision of PRC Meeting No.03/AM21 dated 09.06.2020 (Case no.18).

(Action: Applicant)

Case No. 17 **M/s. Asia Metals, New Delhi**
F. No. 01/60/162/945/AM20/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: To allow 9 Shipping bills No.(i)1293046 dated 19.06.2015, (ii)1887677 dated 20.07.2015, (iii)1887700 dated 20.07.2015, (iv)1887775 dated 20.07.2015, (v)8718092 dated 31.03.2015, (vi)8718103 dated 31.03.2015, (vii)9479969 dated 09.05.2015, (viii)950219 dated 11.05.2015 and (ix)9564903 dated 14.05.2015 (Year 2015-16) for manual filing at RA without late cut under the MEIS Scheme. against MEIS Authorisation No.0519107521 dated 22.02.2018 & 519075252 dated 31.03.2017.

This is defer case of PRC Meeting No.03/AM21 dated 09.06.2020 (Case No.10), wherein the Committee referred the case to EDI Division for its examination and resolution on file. The applicant stated that they were issued the above MEIS Authorization No.0519107521 dated 22.02.2018, but the same could not be registered with the Customs due to system error 7 and hence could not be utilized. They approached CLA, New Delhi to rectify the error and also met the concerned on online system and were issued a fresh MEIS Authorization No.519075252 dated 31.03.2017. But this fresh authorization also could not be registered with Customs as it again showed error code 7. They again approached the CLA, New Delhi and met the concerned officers to rectify the system error. They advised them to request to



cancel the MEIS Authorization, and request for reactivation of the shipping bills, so that the error could be removed from the system, and fresh file created to remove the systems error. As advised, they requested them to cancel the authorization and re-activate the shipping bills without any late cut. They then cancelled the MEIS issued to them and instructed them to get the shipping bill re-activated from NIC at DGFT. However on perusal, of their file, they noticed that if they get the shipping bills re-activated from NIC at DGFT, the shipping bills would get time barred and the claim admissible will be zero. Hence, requested to allow issue of MEIS as per MEIS issued earlier without any late cut due the aforementioned reasons.

Decision: The committee went through the statements made by the firm along with comments received from EDI-division and discussed the matter at length. The Committee noted that there is merit in the case and accordingly decided to accede to the request of the firm for grant of MEIS benefit against above 9 Shipping bills without any late cut. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Applicant/CLA, New Delhi)

Case No. 18 M/s. Maxwell Inc., Ludhiana
F. No. 01/60/162/932/AM20/PRC
PRC Meeting No.13/AM21 dated 06.10.2020

Subject: To accept credit scrips in discharge of EO arising out of DFIA (s) and issue redemption certificate against 2 DFIA No.3010095266 dated 15.07.2013 and 3010098217 dated 13.11.2013.

The applicant stated that they imported part raw material against both the DFIA's, but due to unavoidable circumstances they could not export goods in discharge of their obligation. They had submitted 4 credit scrips with a request to set off a sum of Rs.2609064/- & Rs.2359854.40 against Customs Duty exemption availed under DFIA. RA, Ludhiana directed them to deposit Customs Duty in term os Para 4.28 of HBP 2009-2014. They approached Customs, Ludhiana and requested to adjust duty liability from credit scrips. But directed them to deposit duty in cash and returned credit scrips. Further stated that Para 3.17.11 was amended by notification dated 06.01.2014, whereby discharge of export obligation from credit scrips was circumscribed. Prior to said notification, there was no condition and every exporter was eligible to set off his obligation from credit scrips. The above DFIA's in question were issued prior to January 2014 and they submitted credit scrips much prior to January 2014. Hence, requested to accept credit scrips in discharge of EO of said DFIA's and issue redemption certificates.

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

(Action: Applicant/PC-3 Division)

Case No. 19 M/s. HIC-ABF Special Foods Pvt. Ltd., Kerala
F. No. 01/60/162/888/AM20/PRC

PRC Meeting No.13/AM21 dated 06.10.2020

Subject: To allow DEPB / VKGUY / Chapter-3 benefit against 13 shipping bills which are not reflecting in the DGFT server.

The applicant stated that they are exporting their products under the category of fish and fishery products and eligible for export incentives like DEPB/VKGUY/Chapter-3 benefits. During the following years some of the shipping bills were not seen in DGFT site for applying the above benefits. Shipping bills are pertained to the export during the period 2010-11 (3 S/Bills), 2011-12 (6 S/Bills), 2012-13 (1 S/Bill), 2013-14 (2 S/Bills) & 2014-15 (1 S/Bill). Due to not seen in DGFT site, they are unable to apply their application and claim the above benefits against all these shipping bills.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. After discussions, the Committee found no merit or genuine hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

