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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 11.01.2023 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 28AM23 held on 11.01.2023

The following members were present in the meeting:

1. Shri S.B.S. Reddy — Addl. DGFT
2. Shri Akash Taneja — Addl. DGFT
3. Shri Anil Aggarwal — Addl. DGFT
4. Dr. S.K. Bansal — Addl. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai	1 to 2
2.	M/s. Komatsu India Pvt. Ltd., Kancheepuram	3
3.	M/s. Bushrah Export House, Lucknow	4
4.	M/s. Gea Westfalia Separator (India) Pvt. Ltd., New Delhi	5
5.	M/s. Sanstar Biopolymers Limited, Ahmedabad	6
6.	M/s. Arch Pharmalabs Ltd., Mumbai	7
7.	M/s. Ruchi Soya industries Ltd., Mumbai	8
8.	M/s. Indian Products Pvt. Ltd., Bangalore	9
9.	M/s. Laxmi Organic Industries Limited, Mumbai	10
10.	M/s. Ball Aerosol Packaging India Pvt. Ltd., Ahmedabad	11
11.	M/s. Adani Wilmar Limited, Alwar	12
12.	M/s. Indo Amines Limited, Dombivli	13
13.	M/s. Kaveri Print Process Pvt. Ltd., Noida	14
14.	M/s. Hotel Annamalai International, Madurai	15
15.	M/s. Vishindas Holaram, Mumbai	16
16.	M/s. Aadil cunial Components India Pvt. Ltd., Chennai	17
17.	M/s. Shashi Minerals, Jodhpur	18
18.	M/s. Joneja Bright Steels Pvt. Ltd., Faridabad	19
19.	M/s. A. S. Jute Products Pvt. Ltd., Visakhapatnam	20
20.	M/s. Mundra Solar Pvt. Ltd., Ahmedabad	21

21.	M/s. ITC Ltd.,Guntur, Andhra Pradesh	22
22.	M/s. Benzo Chem Industries Ltd., Mumbai	23
23.	M/s. Vedanta Ltd., New Delhi	24
24.	M/s. Callisons Flavors (India) Pvt. Ltd., Pune	25
25.	M/s. Rise and Shine Overseas, Rajkot	26

PH Case No.01 **M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai**
F.no. 01/60/162/214/AM21/PRC
Meeting No.28/AM23 held on 11.01.2023

Subject: **Clubbing permission of 8 Advance Authorizations No.(i) 0310798117 dated 13.08.2015, (ii) 0310798230 dated 17.08.2015, (iii) 0310798374 dated 21.08.2015, (iv) 0310802289 dated 08.02.2016, (v) 0310802438 dated 10.02.2016, (vi) 0310806461 dated 21.07.2016, (vii) 0310806539 dated 25.07.2016 & (viii) 0310806544 dated 25.07.2016 with adding 20 S/Bills which outside EOP but EO Extension approved by PRC Meeting No 12/AM19 dated 21.08.2018.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Vijendra Salunke, Senior Export Executive appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.16/AM23 dated 28.10.2022 (Case No.08) wherein Committee has deferred the case and ask the firm to submit a clear request. The applicant has stated that they have applied for 8 advance Authorizations under clubbing. In this clubbing they have added their one Advance Authorization No. 0310798230 dated 17.08.2015, which they have received EO extension in PRC Meeting No. 12/AM19 dated 21.08.2018. As per decision they approached RA Mumbai for endorsement of EO extension for further 6 months on 22.09.2018. However, each and every time they were asked by RA Mumbai for some more documents information for granting EO extension. Till date firm has not received EO extension. Hence, they are requesting for Clubbing permission of 8 Advance Authorizations as mentioned above.

Decision: The Committee reviewed and examined the case on the basis of justification provided by the firm and discussed the matter at length and decided to accede to the request of the firm for condonation of condition to approach RA for EOP extension within 30 days from the date of uploading of the minutes of meeting PRC Meeting No. 12/AM19 dated 21.08.2018 .The other terms and conditions of the decision of PRC meeting shall remain same.

(Action: Applicant/RA-Mumbai)

PH Case No. 02 **M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai**
F.no. 01/60/162/213/AM21/PRC
Meeting No.28/AM23 held on 11.01.2023

Subject: **Clubbing permission of 5 Advance Authorizations No.(i) 0310788661 dated 03.09.2014, (ii) 0310798188 dated 14.08.2015, (iii) 0310798226 dated 17.08.2015, (iv) 0310798239 dated 18.08.2015 & (v) 0310799822 dated 29.10.2015 with adding 04 S/Bills which outside EOP but EO Extension approved by PRC Meeting No 29/AM19 dated 30.01.2019.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Vijendra Salunke, Senior Export Executive appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.16/AM23 dated 28.10.2022 (Case No.09) wherein Committee has deferred the case and ask the firm to submit a clear request. The applicant has stated that they have applied for 5 advance Authorizations under clubbing. In this clubbing they have added their one Advance Authorization No. 0310799822 dated 29.10.2015, which they have received EO extension in PRC Meeting No. 29/AM19 dated 30.01.2019. As per decision they approached RA Mumbai for endorsement of EO extension for further 6 months on 06.03.2019. However, each and every time they were asked by RA Mumbai for some more documents information for granting EO extension. Till date firm has not received EO extension. Hence, they are requesting for Clubbing permission of 5 Advance Authorizations as mentioned above.

Decision: The Committee reviewed and examined the case on the basis of justification provided by the firm and discussed the matter at length and decided to accede to the request of the firm for condonation of condition to approach RA for EOP extension within 30 days from the date of uploading of the minutes of meeting PRC Meeting No. 29/AM19 dated 30.01.2019.The other terms and conditions of the decision of PRC meeting shall remain same.

(Action: Applicant/RA-Mumbai)

PH Case No. 03 **M/s. Komatsu India Pvt. Ltd., Kancheepuram**
F.no. HQRPRCAPPLY00363874AM22
Meeting No.28/AM23 held on 11.01.2023

Subject: **To allow drawback benefit of Drawback of Rs.1,05,73,534/- under deemed exports category to Komatsu Indian Pvt. Ltd., instead and against the desclaimer of Contract manufacturer L&T Construction Pvt. Ltd of Hydraulic Excavator for supply of goods under category 7.02 © Considering :-**

1. **Disclaimer certificate of L&T in favor of Komatsu to claim drawback benefit.**
2. **Komatsu and L&T were joint venture partner.**
3. **Contract manufacturing by L&T was only for transition period after exit of both partners from JV till manufacturing unit of Komatsu becomes operational in Tamil Nadu.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri T. Lakshmi Narayana, Director and Shri Narender Kumar Chopra, Advisor (ICCH) appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.22/AM23 dated 13.12.2022 (Case No.32) wherein Committee has deferred the case and ask the firm to submit a clear request. The applicant has stated that they are eligible for benefit of Drawback of Rs.1,05,73,534/- under deemed exports category to Komatsu Indian Pvt. Ltd., instead and against the disclaimer of Contract manufacturer L&T Construction Pvt. Ltd of Hydraulic Excavator for supply of goods under category 7.02 © Considering :-

1. Disclaimer certificate of L&T in favour of Komatsu to claim drawback benefit.
2. Komatsu and L&T were joint venture partner.
3. Contract manufacturing by L&T was only for transition period after exit of both partners from JV till manufacturing unit of Komatsu becomes operational in Tamil Nadu.

Hence, they are requesting to allow benefit of Drawback of Rs.1,05,73,534/- under deemed exports category.

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

(Action: Applicant)

PH Case No. 04 **M/s. Bushrah Export House, Lucknow**
F.no. HQRPRCAPPLY00003561AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **To allow RoSCTL against 4 shipping bills: No.(i) 2529767 dated 01.05.2020, (ii) 2529754 dated 01.05.2020, (iii) 2613816 dated 11.05.2020 and 2605154 dated 09.05.2020.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Soham Bandyopadhyay, Authorized Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that their 4 S/Bills No.(i) 2529767 dated 01.05.2020, (ii) 2529754 dated 01.05.2020, (iii) 2613816 dated 11.05.2020 and 2605154 dated 09.05.2020 are not showing on DGFT website for claiming ROSCTL from the RA office. They have enclosing the ANF-2D duplicate duly stamp and signed and annexure showing of the S/Bills details. Hence they are requesting to allow ROSCTL against above mentioned four S/Bills.

Decision: The Committee heard and went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to EDI- Division for its examination and resolution.

(Action: Applicant/EDI-Division)

PH Case No. 05 M/s. Gea Westfalia Separator (India) Pvt. Ltd., New Delhi
F.no. 01/60/162/149/AM18/PRC, 01/60/162/150/AM18/PRC, 01/60/162/151/AM18/PRC
Meeting No.28/AM23 held on 11.01.2023

Subject: **Request for condone procedural lapse at the time of conversion of DTA unit into EOU pending redemption of 3 Advance Authorization No.(1) 0710060561 dated 22.10.2008, (2) 0710063247 dated 24.02.2009 & (3) 0710060605 dated 22.10.2008.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Srinivasa Rao Korlepara, Senior Finance Director and Shri Srinivasan, Senior Manager appeared on behalf of the firm and made the following submissions:

The applicant has stated that they had unredeemed Advance License when application was made for conversion of DTA Unit into EOU, and they required to follow procedure prescribed in Appendix 14-I-O of FTP and said procedure is not followed by the company. Non compliances include Verification report of Excise for unutilised material lying in stock was not submitted to RA on time. LUT was not executed with RA, Bond B 17 was executed without execution of LUT with RA. Details of import and export against advance authorisations were not submitted to RA. Procedural lapse at the time of conversion of DTA Unit into EOU pending redemption of AA. Hence they are requesting to allow condonation of procedural lapse for redemption of AA as mentioned above.

Decision: The Committee heard and examined the case on the basis of justification submitted by the applicant and discussed the matter at length and it decided to accede to the request of the firm for condonation of procedural lapses as required in Appendix 14-I-O (Reference Para 6.31.1 of HBP 2009-2014) for conversion of DTA unit into EOU against 3 Advance Authorizations No.(1) 0710060561 dated 22.10.2008, (2) 0710063247 dated 24.02.2009 & (3) 0710060605 dated 22.10.2008. Firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

PH Case No. 06 M/s. Sanstar Biopolymers Limited,
F.no. HQRPRCAPPLY00003314AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Condonation of delay in submission of 2 online TMA applications for the quarters ending June 2020 & September 2020.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Harish Maheshwary, General Manager (Finance) appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.01/AM23 dated 07.04.2022 (Case No.66) wherein Committee rejected the case. The applicant has stated that they are exporters of starch and its derivatives and eligible for TMA. However, they could file the application for TMA for the quarter ending 30.06.2020 and 30.09.2020 in time because of pandemic of COVID-19 their employees could not attend office regularly and could not file application for TMA in time. Hence, they are requesting for Condonation of delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.01/AM23 dated 07.04.2022 (Case No.66).

(Action: Applicant)

PH Case No. 07 **M/s. Arch Pharmalabs Ltd., Mumbai**
F.no. HQRPRCAPPLY00003430AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Issuance of status holder incentive scrip (SHIS) pertaining to Financial Years 2009 -10, 2010-11, 2011-12 & 2012-13.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Ajit Kamat, Managing Director and Shri Rajendra Kaimal, Director appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.20/AM23 dated 29.11.2022 (Case No.45) wherein Committee deferred the case and firm to call for PH. The applicant has attached 2009-10 exports SHIS application which was submitted in time in DGFT, Mumbai. SHIS applications for export period 2010-11, 2011-12 and 2012-13 which were submitted in 2018 are also attached. Hence, they are requesting for Issuance of status holder incentive scrip (SHIS) pertaining to Financial Years 2009 -10, 2010-11, 2011-12 & 2012-13.

Decision: The Committee heard and examined the statement made by the applicant in its application and it decided to defer the case and ask the firm to submit detail of uploading of BRCs with realisation of payment, etc. in table format before taking the decision.

(Action: Applicant)

PH Case No. 08 **M/s. Ruchi Soya industries Ltd., Mumbai**
F.no. HQRPRCAPPLY00363868AM22
Meeting No.28/AM23 held on 11.01.2023

Subject: **To allow 167 shipping bills (year 2015-16) for manual filing or allow submitting the ECOM at RA without late cut under the MEIS scheme.**

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, but firm vide mail dated 11.01.2023 intimated that they are unable to attend the PH and requested for another date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 09 **M/s. Indian Products Pvt. Ltd., Bangalore**
F.no. HQRPRCAPPLY00003655AM22
Meeting No.28/AM23 held on 11.01.2023

Subject: Extension of EOP for delay in export of finished goods in their 100% EOU in terms of para 6.06 (c) (ii) & (iii) of HBP.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Rajiv Palicha, Shri Tenzing Samuel and Shri Chandrasekhar B, Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.13/AM22 dated 01.10.2021 (Case No.17) wherein Committee has rejected their case. The applicant has stated that during the year 2017 to 2021 they have imported 9,463.57 Mts of Pepper in their EOU and produced finished goods of 9,060.13 MTs. Out of this they have exported 4,431.73 Mts. of Pepper within the stipulated time of 120 days as per para 6.06 (c) (iii) of HBP. The remaining quantity of 4,628.40 Mts is exported after the stipulated time. This delay in export is due to reasons of massive floods in Kerala during 2018, products are seasonal in nature, prices in the competitive international markets, customer requirement of goods in consumable packs on specified time, subsequent COVID-19 pandemic, and other manufacturing and supply procedures involved etc. Hence, they are requesting for Extension of EOP for delay in export of finished goods in their 100% EOU in terms of para 6.06 (c) (ii) & (iii) of HBP.

Decision: The Committee heard and discussed the case on the basis of justification provided by the firm and observed that firm has faced the problem which was beyond their control. Accordingly, it decided to regularise the export made beyond EOP for the quantity of 4628.40 Mts subject to the payment of composition fees @1% per month on unfulfilled FOB value from the date of expiry. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Concerned)

PH Case No. 10 M/s. Laxmi Organic Industries Limited, Mumbai
F.no. HQRPRCAPPLY00003681AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Review application to allow manually amended 5 shipping bills by customs for benefit of MEIS Scrip which was technical reason of EDI system showing 'No' in their shipping bills.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Kamal Sharma, Senior Manager and Shri Vinay, Advisor appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.54) wherein Committee rejected the case. The applicant has stated that shipping bills No. 5414785, 6380891, 7345940, 7346172 and 7870151 have been transmitted from ICEGATE and Customs to DGFT (copy of transmission details and availability of same on DGFT server is enclosed. There has been no other lapse a clear intention was revealed in each of the export invoices submitted by them by categorically sitting that they intend to claim the benefits / incentive under MEIS. This intent has been attested by Custom on the invoices under their seal and signature. The inadvertence technical reason of stating 'No' on the shipping bills has been rectified Deputy Commissioner Office of the Principal Commission of Custom on 23.09.2016 and it has been amended to 'Yes'. Firm has also refer the verdict of Hon'ble Madras High Court in M/s Gupta Hair Products (P) Ltd. Vs. the Addl. DGFT W.P. NO. 25860 of 2021 dated 04.07.2022. Hence, they are requesting for Review application to allow manually amended shipping bills by customs for benefit of MEIS Scrip which was technical reason of EDI system showing 'No' in their shipping bills.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and discussed the case at length and observed that conversion from N to Y is not feasible in the current automated system and transmission is not possible. Therefore, it found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.16/AM22 dated 29.11.2021 (Case No.54).

(Action: Applicant)

PH Case No. 11 M/s. Ball Aerosol Packaging India Pvt. Ltd, Ahmedabad

F.no. HQRPRCAPPLY00003615AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **To allow MEIS benefit against 91 shipping bills in which inadvertently selected "N" instead of 'Y' in shipping bills at tab of reward scheme**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Ana Nainawati and Shri Manish Jain, Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.01/AM20 dated 02.04.2019 (Case No.18) wherein Committee has rejected the case. The applicant has stated that with reference to rejection by PRC committee they appealed with CESTAT and they had given order in their favour and directed Custom Mundra to look into the matter and amen the sipping bills. Now they have received a letter from Custom office, Mundra confirming the manual amendment of shipping bills. Since they are not in a position to apply online for their MEIS claim. Firm has also refer the verdict of Hon'ble Gujrat High Court in M/s Jindal Saw Ltd. . SCA No. 7861 of 2021, where manual amendment of shipping bills were allowed and granted MEIS benefits. Hence, they are requesting for Review application to allow MEIS benefit against 91 shipping bills in which inadvertently selected "N" instead of 'Y' in shipping bills at tab of reward scheme.

Decision: The Committee heard and went through the justification furnished by the firm and discussed the case at length and observed that conversion from N to Y is not feasible in the current automated system and transmission is not possible. Therefore it found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.01/AM20 dated 02.04.2019 (Case No.18).

(Action: Applicant)

PH Case No. 12 **M/s. Adani Wilmar Limited, Alwar**
F.no. HQRPRCAPPLY00003716AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Extension of total EOP against EPCG Authorisation No.0830006092 dated 27.01.2014.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Sanjay Garge, Authorized Representative appeared on behalf of the firm and made the following submissions:

The applicant has stated that they had fulfilled thye EO for edible vegetable oils within a period of 6 years. The export of edible oils was initially prohibited for a period of one year with effect from 17.03.2008 vide Notification No.85 dated 17.03.2008 which was extended from time to time. Thereafter vide Notification No.24 dated 19.10.2012 the ban on export of edible oil was extended till further orders. Thereafter vide Notification No.01 dated 06.04.2018 all varieties of edible oils, except mustard oil, have been made free for export without any quantitative ceilings, pack size etc., till further orders. Further on 06.04.2018 the said restriction on export of edible oil was removed except mustard oil. The export of mustard oil had been permitted and only in branded consumer packs of up to 5 Kg. Due to the aforesaid reason, export sale of edible oils during the period 2014-15 to 2017-18 was not economically viable. Therefore they are unable to fulfil the EO within the stipulated period of 6 years i.e. 26.01.2020. They had applied for extension of EO and granted the EO till 27.01.2022. However, due to current Covid-19 pandemic situation and recession they are again unable to achieve the said EO within the extended EOP. Hence, they are requesting for extension of EOP by a further of 2 years against EPCG No.0830006092 dated 27.01.2014, so as to enable them to complete the EO.

Decision: The Committee heard and examined the case on the basis of statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request and allowed EOP extension up to 31.03.2024 of EPCG Authorization No.0830006092 dated 27.01.2014 subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

PH Case No. 13 **M/s. Indo Amines Limited, Dombivli**
F.no. HQRPRCAPPLY00003763AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Waiver of composition fee in extension of EOP against 5 Advance Authorization No.(i) 0310815614 dated 07.09.2017, (ii) 0310822662 dated 27.07.2018, (iii) 0310829430 dated 06.06.2019, (iv) 0310815740 dated 13.09.2017, (v) 0310819353 dated 22.02.2018**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Mukesh Agrawal, CFO appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.14/AM23 dated 28.09.2022 (Case No.04) wherein Committee allow EOP extension of 5 Advance Authorization. The applicant has stated that due to Environment and pollution issues in China may chemical and pharmacy companies were asked by the Government of China to shut the plants or were asked to relocate, which resulted in disruption of business and led to cancellation of orders. Due to this there was non-availability of containers and the logistics cost arose up badly. Hence, they are requesting for Waiver of composition fee in extension of EOP against 5 Advance Authorization No.(i) 0310815614 dated 07.09.2017, (ii)

0310822662 dated 27.07.2018, (iii) 0310829430 dated 06.06.2019, (iv) 0310815740 dated 13.09.2017, (v) 0310819353 dated 22.02.2018.

Decision: The Committee reviewed the case on the basis of statement made by the applicant and discussed the matter at length and it decided to defer the case for further examination.

(Action: Applicant)

PH Case No. 14 **M/s. Kaveri Print Process Pvt. Ltd., Noida**
F.no. HQRPRCAPPLY00383777AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Extension in EOP against EPCG Authorization No.0530161695 dated 14.10.2013.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Atul Goel and Shri Arun Puri, Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is deferred the of PRC Meeting No.17/AM23 dated 04.10.2022 & 02.11.2022 (Case No.17) wherein no one appeared on behalf of the firm. The applicant has stated that they have set their fresh unit at A-104, Sector-65, Noida and now they an meet the remaining EO which is about 25%. Hence, they are requesting for Extension in EOP for two years from the date of endorsement to meet the obligation against EPCG authorization no. 0530161695 dated 14.10.2013 manufactured by Capital Goods installed at their new unit at A-104, Sector-65, Noida.

Decision: The Committee heard and examined the case on the basis of statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request and allowed EOP extension of EPCG Authorization No.0530161695 dated 14.10.2013 for a period of 12 months from the date of endorsement subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 15 **M/s. Hotel Annamalai International, Madurai**
F.no. HQRPRCAPPLY00003916AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Request for consideration of payment received from Foreigners in INR by Hotel industry towards redemption of EPCG License No.3530003915 dated 01.02.2010.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Ms. Swati Dhamija, Authorized Representative appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.15/AM23 dated 19.10.2022 (Case No.92) wherein Committee maintain the earlier rejection. The applicant has stated that they have following documents (i) Name and Nationality of Foreign Guest who have stayed in the Hotel. (ii) Copies of Passports of all the Foreign Nationals (iii) Copies of invoices duly countersigned by the Foreign national (iv) Statement of EO fulfillment containing the name, nationality passport number f the foreign nationals. (V) The sample copies of Passports invoices countersigned by the foreign nationals and the statement of EO fulfillment containing the Name, Nationality and Passport Number is being submitted with this review application. (vi) All the passport copies and the invoices duly countersigned by foreign nationals will be submitted to the concerned RA. Hence, they are requesting for consideration of payment received from Foreigners in INR by Hotel industry towards redemption of EPCG license no. 3530003915 dated 01.02.2010.

Decision: The Committee reviewed the case on the basis of statement made by the applicant and discussed the matter at length and it decided to defer the case for further examination.

(Action: Applicant)

PH Case No. 16 **M/s. Vishindas Holaram, Mumbai**
F.no. HQRPRCAPPLY00003899AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Condonation of procedures lapse of not mentioned of EPCG license no & file no on EDI shipping bill relating to export affected for fulfillment of EO.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Hitesh Shah, Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is the review case of EPCG 6th Meeting of AM23 dated 03.08.2022 (Case No.49) wherein Committee reject the case. The applicant has stated that due to lack of knowledge and their Exim Manager going for long sick leave for health problem and new person is not aware the proper formalities, hence, they have not mentioned the EPCG Authorization No. and file No. on EDI shipping bills. Hence, they are requesting for Condonation of procedures lapse of not mentioned of EPCG license no & file no on EDI shipping bill relating to export affected for fulfillment of EO.

Decision: The Committee observed and noted that applicant is not audible properly during the VC. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 17 **M/s. Aadil cunial Components India Pvt. Ltd., Chennai**
F.no. HQRPRCAPPLY00003868AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Condonation of non mentioning of EPCG authorization number on shipping documents.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri K. Md. Hussain, General Manager appeared on behalf of the firm and made the following submissions:

This is the review case of EPCG 9th Meeting dated 24.01.2019 (Case No.13) wherein Committee reject the case. The applicant has stated that they are Third party exporters and supply insoles to shoes exporters. PRC has rejected the request on January' 2019 due to license number is not mentioned in shipping bills. They have submitted the complete records of sales made to tier exportrs alongwith delivery challan copies and invoices and all other related records to Asst. Comisioner of Custom and they have given NOC. After receiving NOC, they submitted application in DGFT, Chennai, however, Chennai office rejected the application. Hence, they are requesting for Condonation of non mention of EPCG authorization number on shipping documents

Decision: The Committee heard and examined the statement made by the applicant in its application and it decided to defer the case and ask the firm to submit more detail stating how they intend to fulfil the pending EO before taking the decision.

(Action: Applicant)

PH Case No. 18 **M/s. Shashi Minerals, Jodhpur**
F.no. HQRPRCAPPLY00003836AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Second revalidation of Restricted items.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Pankaj Kothari, Proprietor and Shri Siddhart Tatiya, Authorized Representative appeared on behalf of the firm and made the following submissions:

The applicant has stated that under DGFT notification No.26/2015-20 dated 21.08.2018, where, it states that Beach Sand minerals / BSM is restricted and canalized through STE and specifically HS code 25132030 Garnet is included in this very notification. Firm has clarify that their product is Rock Garnet which is produced in Rajasthan is not beach sand minerals and they are mining from the hard rock terrain from legally allotted mines and it been exported for end use as an abrasive. Hence, they are requesting for relaxation for free Garnet rock exports specifically from Rajasthan which is not mined from Beach sand.

Decision: The Committee heard and reviewed the case on the basis of the submission made by the firm and discussed the matter at length and it decided to refer the issue to Export Cell - Division for its examination and resolution.

(Action: Applicant/Export Cell-division)

PH Case No. 19 M/s. Joneja Bright Steels Pvt. Ltd., Faridabad
F.no. HQRPRCAPPLY00003898AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Extension of EO period against EPCG Authorisation No.0530157880 dated 12.03.2012.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Mukesh Kapoor, CFO, Shri Uday Prakash, Manager, and Shri Diwan Bhandari, Authorized Representative appeared on behalf of the firm and made the following submissions:

This is the review case of EPCG Meeting No.05/AM23 dated 08.07.2022 (Case No.05) wherein Committee has approved the case. The applicant has stated that due to suddenly reduced the demand of their finished product in domestic as well as in international market they could not completed the export obligation in time. Hence, they are requesting for Extension of One year in EO period in EPCG Authorisation No. 0530157880 dated 12.03.2012

Decision: The Committee heard and examined the case on the basis of statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request and allowed EOP extension up to 31.03.2024 of EPCG Authorization No.0530157880 dated 12.03.2012 subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 20 M/s. A. S. Jute Products Pvt. Ltd., Visakhapatnam
F.no. HQRPRCAPPLY00003919AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Extension of EOP for 1 year i.e. Beyond 6=2 years 2 against EPCG Authorization No.2630001011 dated 25.08.2011 and 2630001067 dated 09.12.2011 obtained under 0% concessional duty**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 11.01.2023, Shri Suni Kumar Bhararia, Executive Director and Shri Gadepalli Prabhakar Sastry, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is the review case of EPCG 6th Meeting dated 03.08.2022 (Case No.87) wherein Committee reject the case. The applicant has stated that firm is a MSME and situated in remote corner of Visakhapatnam district and providing livelihood to around 900 unskilled and semiskilled workers of nearly villages, majority of them are female. Firm commenced commercial production from April' 2012. Their justification for EO extension as under: -

1. In FY 2013-14 Andha Pradesh faced heavy power cuts, unit faces heavy losses by running Diesel Generators sets, which was twice the expenditure incurred in subsequent years.
2. During Andhra Pradesh bifurcation in June' 2014, there was heavy disturbance in Vizianagaram area and curfew was imposed for about 50 days during the period the their plat was closed.
3. In the months September' 2014 doe to labor unrest their unit was closed for about one month.
4. Due to Hud-Hud cyclonic storm affected the on 14.10.2014 resumption of production activity was delayed by about two months for restoration of facilities and resumption of production activity.
5. A legal case is pending on SBI for refund of excess charges to the tune of Rs. 60 Laks.
6. Import of jute products from Bangaladesh which has crippled the back bone of june industry in India.

Hence, they are requesting for Extension of EOP for 1 year i.e. Beyond 6=2 years against EOPCG authorization no 2630001011 dated 25.08.2011 and 263001067 dated 09.12.2011 obtained under 0% concessional duty

Decision: The Committee heard and reviewed the case on the basis of justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request and allowed EOP extension of 2 EPCG Authorization No.2630001011 dated 25.08.2011 and 2630001067 dated 09.12.2011 for a period of 24 months from the date of endorsement subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vishakhapatnam)

Case No. 21 M/s. Mundra Solar Pvt. Ltd., Ahmedabad
F.no. HQREPCGPRAPP00000574AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **1. Permission for export of scraped capital goods imported under EPCG Authorisation No.0831004392 dated 15.03.2022 capital goods uninstalled in modernization process.**

2. Permission for completing export obligation of EPCG Authorization No.0831005688 dated 04.08.2022 by export of solar modules from upgraded plant & Machineries.

This is the review case of EPCG 9th Meeting dated 12.12.2022 (Case No.90) wherein Committee rejected the case. The applicant has stated that they want to uninstall the Capital Goods generated during the modernization of the plant. They abide and undertake to fulfill the EO by the export of solar modules from the same factory premise to meet the overall EO of Rs.15,11,71Crores within a stipulated time period. They assure to submit equivalent amount of bond value for a tenure of 6 years equal to EO period and a Bank Guarantee equal to 10% Duty saved amount for a tenure of 3 years. . Hence, they are requesting for Permission for export of scraped capital goods imported under EPCG no. 0831004392 dated 15.03.2022 capital goods uninstalled in modernization process. And, Permission for completing export obligation of EPCG authorization no. 0831004392 dated 15.03.2022 by export of solar modules from upgraded plant & Machineries

Decision: The Committee went through the statement submitted by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence it decided to call the firm for **Personal Hearing.**

(Action: Applicant)

Case No. 22 M/s. ITC Ltd., Guntur, Andhra Pradesh
F.no. HQRPRCAPPLY00004020AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: Revalidation **of 3 MEIS No.(1) 2619008725 dated 22.05.2020, (2) 2619008762 dated 02.06.2020 and (3) 2619008763 dated 02.06.2020.**

The applicant has stated that they are one of the largest exporters of the country contributing the country's exchequer as one of the highest Foreign Exchange earner with Four Star status house Certificate. All these MEIS Authorizations are issued COVID ? 19 Pandemic time and the entire Country is strictly implementing the LOCKDOWN Conditions in FIRST PHASE. Their major Office staffs are attending their duties from home under the proposal of WORK from HOME concept. Everyone is under impression that the above said MEIS Authorizations are submitted to the concern Customs Authorities for verification and registration and it is under process of the same. In the instant case, the mentioned licenses were sent to the concern Customs for verification and registration. The staff who was handling the MEIS licenses had unfortunately succumbed to Covid attack. And subsequently, they had found the licenses in his locked desk (which was force unlocked by them post his death). In this connection, firm would also like to submit that the underlying commodities of these licenses are Agri Commodities i.e. Spices, Coffee &Shrimps wherein they operate with a very thin margins and considering the acute competition, the incentive amountis already factored into the pricing and passed on to the export customers. Non-utilization of the incentives would lead to the loss of revenue for these Businesses. Hence, they are requesting for Extension of validity of MEIS No. 2619008725 dated 22.05.2020, 2619008762 dated 02.06.2020 and 2619008763 dated 02.06.2020.

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

(Action: Applicant)

Case No. 23 M/s. Benzo Chem Industries Ltd., Mumbai
F.no. HQRPRCAPPLY00003987AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Revalidation of MEIS No.0319289243 dated 15.06.2020**

The applicant has stated that they have obtained one MEIS scrip on 15.06.2020, and utilized the same in some constants. But due to pandemic period after March 2020, and abide of rules and regularization of Government they were unable to reach office in those days. And same situation was there in the factories. Due the situation our import and export was affected and this was cause to cancel the export order as well as cancel the import materials too. Effect of the situation was shown on the benefits taken from the government on export and imports. Due to this pandemic situation they were unable to use the same MEIS Scrips for Rs. 4,56,900.00. Total Scrip Amount Rs. 21,95,426.00 Utilized Scrip Amount Rs. 17,38,443.04 Balance Scrip Amount Rs. 4,56,982.96. Hence, they are requesting for Revalidation of MEIS no. 0319289243 dated 15.06.2020

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

(Action: Applicant)

Case No. 24 M/s. Vedanta Ltd.,New Delhi
F.no HQRPRCAPPLY00003985AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **Revalidation of MEIS No.0519279444 dated 15.12.2021.**

The applicant has stated that their MEIS Licence No. 0519279444 dt. 15.12.2021 is not reflecting in the Customs Portal. They have raised several tickets on the DGFT Helpdesk in this regard vide ticket numbers 202208171188, 202212188874 and 202212188846 Please note that the Port is ICD / EDI Enabled Port and not SEZ Port as mentioned in the resolution given by DGFT. Customs has also issued a letter dated 06.12.2022 in this regard stating that it is not a valid licence. Since, our MEIS Licence is expiring on 14.12.2022, they request to look into this issue as it is not their fault and non consideration of this matter will cost thm financial loss. Hence, they are requesting to have the licence transmitted to Customs and extend the validity of licence for 12 months from the date of revalidation..

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

(Action: Applicant)

Case No. 25 M/s. Callisons Flavors (India) Pvt. Ltd., Pune
F.no. HQRPRCAPPLY00004011AM23
Meeting No.28/AM23 held on 11.01.2023

Subject: **To condone the time limit for filing MEIS application against 32 time barred shipping bills pertaining December 2019 to December 2020 without late cut.**

The applicant has stated that their primary banking transaction with HDFC Bank and they were getting export proceeds through this account only however they also had another account with Bank of America which was a secondary account, kept for transaction with their principals. As advised by their principals they want to start operating the BoA aggressively and as part of the strategy to move into new account their team started and realizing the export proceeds under BoA account whereas the eBRCs have not generated because the export proceeds from consignee received under BoA whereas shipping bills are. Hence, they are requesting to condone the time limit for filing MEIS application against 32 time barred shipping bills pertaining on dated 27.12.2019 to 21.12.2020 without late cut.

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

(Action: Applicant)

Case No. 26 M/s. Rise and Shine Overseas, Rajkot
F.no. HQRPRCAPPLY00004061AM23

Meeting No.28/AM23 held on 11.01.2023

Subject: **To condone the time limit for filing MEIS application against 10 time barred shipping bills pertaining to 2020-21 without late cut.**

The applicant has stated that relevant application documents pertaining to the year 2020-21 could not be submitted to you for MEIS clearance for the following reason. In above period they have received their payments on time from their foreign buyers however due to some technical problem in the e-BRC issuing portal their bank i.e. YES Bank, could not generate and upload eBRCs against the mentioned shipping bills on DGFT website within the notified last date to apply for said period i.e. 30.04.2022 as per DGFT notification no.15/2015-20 dt.01.07.2022. Due to which they could not file application for MEIS on time and therefore their shipping bills expired. Hence, they are requesting to condone the time limit for filing MEIS application against 10 time barred shipping bills pertaining on dated 27.12.2019 to 21.12.2020 without late cut.

Decision: The Committee examined the statements made by the firm and discussed the matter at length and it decided to refer the case to PC-3 Division for their comments in the request of the firm.

(Action: Applicant)

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