Date of Uploading 19 / 06 /2023

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting No.04/AM24
Held on 26 .05.2023 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 04/AM24 held on 26.05.2023

The following members were present in the meeting:

1. Shri S.B.S. Reddy Addl. DGFT
2. Shri Hardeep Singh Addl. DGFT
3. Shri AkashTaneja Addl. DGFT
4. Shri Anil Aggarwal Addl. DGFT
5. Dr. S.K. Bansal Addl. DGFT
6. Shri S.K. Agarwal 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. Sun Pharmaceutical Industries Ltd., Mumbai	1
2.	M/s. K.P.R. MILL Ltd., Tamil Nadu	2
3.	M/s. Hindustan Tea Exporters, Kolkata	3
4.	M/s. Homebase Exports, Tamil Nadu	4
5.	M/s. Star Oxochem Pvt. Ltd., Gujarat	5
6.	M/s. Sarra Style, Mumbai	6
7.	M/s. J I International, New Delhi	7
8.	M/s. Sarna Chemicals Pvt. Ltd.,	8
9.	M/s. Esquire Multiplast Pvt. Ltd., Kerala	9
10.	M/s. INCA Hammock Manufacturing & Export Pvt. Ltd., Chennai	10
11.	M/s. Lava International Ltd., U.P	11
12.	M/s. Chaizup Beverages LLP, West Bengal	12
13.	M/s. Rajiv Plastic Industries, Maharashtra	13
14.	M/s. Priyanka (India) Pvt. Ltd., Gurugram HR.	14
15.	M/s. Sterline India Pvt. Ltd., Delhi	15
16.	M/s. Sterline India Pvt. Ltd., Delhi	16
17.	M/s. Modern Insecticideds Ltd., Ludhiana	17
18.	M/s. Vinayak International Housewares Pvt. Ltd., Delhi	18
19.	M/s. Finolex Cables Ltd., Maharashtra	19
20.	M/s. Govardhan Overseas Pvt. Ltd., Banglore	20
21.	M/s. Salvi Chemical Industries Ltd., Maharashtra	21

22.	M/s. Salasar Techno Engineering Ltd., Delhi	22
23.	M/s. H P Cotton Textiles Mills Ltd., Delhi	23
24.	M/s. ShavyaaGeotex, Surat	24
25.	M/s. Kopran Ltd., Maharashtra	25
26.	M/s. Kopran Research Laboratories Ltd., Maharashtra	26
27.	M/s. Haldiram Foods International Pvt. Ltd., Maharashtra	27
28.	M/s. Haldiram Foods International Pvt. Ltd., Maharashtra	28
29.	M/s. Haldiram Foods International Pvt. Ltd., Maharashtra	29
30.	M/s. Haldiram Foods International Pvt. Ltd., Maharashtra	30
31.	M/s. Haldiram Foods International Pvt. Ltd., Maharashtra	31
32.	M/s. Axora Resources Ltd., Kolkata	32
33.	M/s. Nilkamal Ltd., Mumbai	33
34.	M/s. Hariomkar Food Products Pvt. Ltd., Maharashtra	34
35.	M/s. SuprabhaProtecive Products Pvt. Ltd., Maharashtra	35
36.	M/s. Suprabha Protective Products Pvt. Ltd., Maharashtra	36
37.	M/s. RusanPharma Ltd., Maharashtra	37
38.	M/s. RusanPharma Ltd., Maharashtra	38
39.	M/s. The Board of Directors of the Woodstock School & Teachers Training College, Uttarakhand	39
40.	M/s. Ludlow Jute & Specialities Ltd., Kolkata	40
41.	M/s. Hettich India Ltd., Mumbai	41
42.	M/s. Maini Precision Products Ltd., Banglore	42
43.	M/s. Metal MA Mode, Haryana	43
44.	M/s. Rahul Agro Industries, Rajasthan	44
45.	M/s. Akmus Drugs & Pharmaceuticals Ltd., Delhi	45

Case No.01 M/s. Sun Pharmaceutical Industries Ltd., Mumbai
F.No. HQRPRCAPPLY00004142AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of MEIS Scrip No. 0519278494 dated 08.12.2021.

The applicant stated that they are one of the largest generic pharmaceutical company in the world and obtaining export benefits under Chapter 3 under FTP. The duty credit amount of Rs. 663487/- from of their MEIS Authorization dated 08.12.2021 (valid till 07.12.2022) was left unutilized due to excess debiting of duty amount by the Customs Authority. They have imported 2000 Kgs. Of DiphenylChlorophosphate from China against CIF value US$ 11900/- and the time of filing B/E online they uploaded correct documents in E-SANCHIT with correct CIF value, BCD Debit for Rs. 73720.50 against above mentioned MEIS and CVD for Rs. 198898/- was allowed. At the time of assessment of B/E may be due to oversight/typographical error, wrong CIF value was considered as US$ 119000/- instead of 11900/- and subsequently duty was also wrongly calculated due to which BCD for Rs. 737205 was auto debited in the MEIS license instead of Rs. 73720/- and COD was loaded for Rs. 1988979 instead of Rs. 198898. Since shipment was urgent and BCD for Rs. 737205/- was auto debited in the MEIS license and after the clearance of import shipment they approached to the customs authority with the request to re-access and amendment of B/E and subsequently refund of excess duty paid and license re-credit. Hence they are requesting to allow revalidation of subject MEIS license for balance amount of Duty Credit for S. 663487 for six months from the date of expiry of the license.

Decision: The Committee discussed the case on the basis of justification provided by the applicant and observed that there is a merit in the case. Accordingly, it decided to allow revalidation for a period of 3 months from the date of endorsement against MEIS Scrip No. 0519278494 dated 08.12.2021. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting. Proof of recredit will be produced before RA by the applicant.

(Action: Applicant/CLA-New Delhi/EDI-division)

Case No.02 M/s. K.P.R. Mill Ltd., Tamil Nadu

F.No. HQRPRCAPPLY00003396AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Extension of RoSL application for the period 2017.

The applicant stated that they have got the scheme code change in EDI through DG systems Delhi during June, 2022 and after the filing period is over for old ROSL Applications and hence they are unable to apply within 15.03.2022. In 75 S/Bills they were given with NOC for changing scheme code from 19 to 60 and on that basis they have approached DG systems / ICES for arranging EDI S/Bill scheme code amendment in the ICEGATE portal. They have continuously followed this matter for the last 5 years to get the RoSL. Hence they are requesting to allow extension to filing their old RoSL Applications for the period 2017.

Decision: The Committee examined the case on the basis of submission made by the firm along with the comments received from the PC-3 division and discussed the matter at length. The Committee 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.

(Action: Applicant)

Case No.03 M/s. Hindustan Tea Exporters, Kolkata
F.No. HQRPRCAPPLY00004274AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: To allow MEIS benefit against 2 Shipping Bills No. (i) 4979382 dt. 05.09.2020 & (ii) 5134403 dated 12.09.2020(part).

The applicant stated that the matter pertains to grant MEIS against two S/Bills and after realization the AD Bank uploaded the e-BRCs in DGFT portal on 25.08.2022 but unfortunately, the same are not available in MEIS module of DGFT site. The matter was raised in DGFT Helpdesk followed by various reminders. The matter was also intimated to DGFT New Delhi and it is given to understand that an e-mail was also sent by the AD Bank to DGFT. But unfortunately till date neither the DGFT office nor their Helpdesk were able to solve this problem resulting considerable financial loss to the firm is not getting the due MEIS. On 28.09.2022 the matter was also taken up with CPGRAM and they advised to approach PRC, DGFT, New Delhi. It is a matter of sheer dismay that this simple problem of Department could not be solved and by this time the MEIS scheme has been withdrawn. Hence they are requesting to allow MEIS benefits against above mentioned two shipping bills.

<u>Decision:</u> The Committee having examined the case on the basis of the submission made by the firm and discussed the matter at length. The Committee observed that due to delay in uploading the BRC the firm has faced the problem which was beyond their control. Accordingly, it decided to allow MEIS benefit only for those shipping bills whose realization has happened within time and e-BRC have been uploaded by the bank after 01.01.2022. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No.4 M/s. Homebase Exports, Tamilnadu.

F.No. HQRPRCAPPLY00004365AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of RoSCTL Scip No. 3219107780 dated 18.10.2021.

The applicant stated that they have availed MEIS License No.3219107780 dated 18.12.2021 and utilized partly and could not use the balance duty saved in the authorization within the validity period. Due to Covid-19 pandemic time they have very low importation and the usage of authorization are not that as they expected. If they could get the revalidation of said authorization to another six months from the date of order they can utilize the same for the current importation of consignments. Hence they are requesting to allow revalidation of above mentioned RoSCTL Authorization to complete the import.

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

(Action: Applicant)

Case No.5 M/s. Star Oxochem Pvt. Ltd., Gujarat.
F.No. HQRPRCAPPLY00004664AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: To allow E.O.P. extension of Advance Authorization No. 341004548 5 dated 26.09.2019.

The applicant stated that they have made almost 96.45% export and 100% imports in this Authorization. However, there is a shortfall in quantity w.r.t. the imports made and the Authorization expired for exports. They have not obtained any EOP extension in this license and the export obligation shortfall was due to Covid-19 situation and the resultant slack in demands from their foreign buyers and they could not fulfill the export. As the situation has improved they are confident enough to fulfill the E.O. within six months of grant of the extension. Hence they are requesting to allow six months extension in export obligation period to fulfill the balance E.O. against subject license.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and noted the firm has faced the problem which was beyond their control. The Committee decided to allow EOP extension up to 30.09.2023 against Advance Authorisation No. No. 341004548 **5**dated 26.09.2019 subject to the payment of composition fees as per Policy provisions. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA- Vadodara)

Case No.6 M/s. Sarra Style, Mumbai
F.No. HQRPRCAPPLY00004682AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of MEIS Scrip No. 0319251328 dated 25.09.2019.

The applicant stated that they had approved MEIS scrip by RLA Mumbai in Covid-19 lockdown for port of registration is ICD Mulund (INMUL6) and duty credit value is Rs. 30,71,744/- . As per HBP the expiry for issued MEIS scrip was 24.09.2021, due to covid-19 the lockdown was started from 23rd March, 2020 and was continuously extended till Jan 2021 with restriction in offices. In Mumbai density was Covide-19 was too high and that the reason the restriction to reach in office was also restricted and the attendance in office also very low, due to the restriction, low attendance all over industry and many companies facing challenges to run the companies. Due to staff shortages they are not in position to comply the export orders and they got from buyers and the same time they are unable to procure the raw material under MEIS Scrip. Though the said MEIS they got registered from ICD Mulund Dry Port. They are now in position to start their company with full strength to complete the orders and for that they required raw material to be import. Hence they are requesting to allow three months revalidation of above mentioned MEIS SCRIP.

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

(Action: Applicant)

Case No.7 M/s. J. I. International, New Delhi
F.No. HQRPRCAPPLY00004691AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for MEIS for year 2020.

The applicant stated that they had exported shipment in year 2020 for which they had applied for MEIS license but they could not apply for it online as it said the time barred. They are small exporters from Kashmir and have faced lot of problems in business there are more than 1000 weavers in villages of Kashmir who are associated with them. They desperately need these funds to sustain their business. The covid-19 had also effected them and they are facing huge problems in business. Hence they are requesting to allow MEIS benefit for the export made during the year 2020.

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

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

Case No.8 M/s. Sarna Chemicals Pvt. Ltd., VAPI, (Gujarat).
F.No. HQRPRCAPPLY00004698AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for MEIS License against Shipping Bills of 2015-16.

The applicant stated that RA, Surat had disallowed their MEIS application because in the S/Bills of 2015-16 the MEIS reward mentioned as "N". They have referred the Hon'bleMumbai High Court Order dated 13th January, 2023 passed in WP filed by Technocraft Industries (India) Ltd., in case of S/Bill with "Y" in MEIS column and where Customs recorded as "N". On the basis of the above judgment they are requesting to issue MEIS licenses to take benefit against the Shipping Bills for the period of 2015-16. Hence they are requesting to allow MEIS benefit against S/Bills for the period 2015-16 where reward mentioned as "N" instead of "Y".

Decision: The Committee observed that concerned shipping bill has not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No.9 M/s. Esquire Multiplast Pvt. Ltd., Ernakulam, Distt. Kerala.
F.No. HQRPRCAPPLY00004704AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of Advance Authorization No. 1011000088 dated 16.02.2021.

The applicant stated that they have been granted above AA on SION basis for import of PP granules against export of Articles made out of Polypropylene from RA Cochin and after completing export obligation they have submitted AA for Bond Waiver along with revalidation for further 6 months and enhancement of quantity and value of pro-rata basis to RA. They have obtained necessary bond waiver and revalidation up to 16.02.2023. However, due to technical issues, the extended import validity in the Bond Waiver letter is not reflected online, so they could not use the license properly. On 12.01.2023 they again submitted an application for re-open the revalidation request for effecting revalidated date in online field. After approval of separate revalidation request the AA validity listed on online by 13.01.2023. Therefore, they could use this license only for one month. Due to huge price fluctuation as well as technical issues and other financial difficulties they could not complete the import of balance quantity in this AA and there is a balance of 254.002 MT still available in this AA. Hence they are requesting to allow six months revalidation of the above mentioned Advance License.

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

(Action: Applicant)

Case No.10 M/s. INCA Hammock Manufacturing and Export Pvt. Ltd., Chennai.
F.No. HQRPRCAPPLY00004703AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Applying for the Focus Product Scheme (FPS) for the 5years the scheme was in-play which provided a 5% subsidy on exports of Sports Goods.

The applicant stated that they are 100% EOU located in Chennai was established in 1990. They have topped exports for 15 consecutive years and have been awarded by SGEPC. It was recently brough their attention that INCA has missed applying for the FPS for the 5 years the scheme was in-play which provided a 5% subsidy on exports. This has resulted in a significant loss of value for their company and this is a substantial amount for a small business. The current macroeconomic conditions have affected their business further and the financial condition is extremely poor currently. They have taken on more debt for their organization and are really need of assistance. This subsidy that INCA is eligible for will really reduce the debt burden and ease their working capital cycle. Hence they are requesting to assistance and help to enable them to benefit from the Focus Market Scheme.

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

(Action: Applicant)

Case No.11 M/s. Lava International Ltd., New Delhi
F.No. HQRPRCAPPLY00004705AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for waiver of condition of non-realization of export proceeds in respect of three shipping bills pertaining Advance Authorization No. 0510407722 dated 10.09.2018

The applicant stated that they had filed twelve shipping bills in respect of the subject license of which export proceeds were realized for eight shipping bills. Due to unavoidable circumstances, they could not realize export proceeds for three shipping bills. Subsequently they issued credit notes for non-realization of the invoice values, thus the export proceeds pertaining to the said three S/Bills remained unrealized by the applicant. RA issued them D/L at the time of redemption. For imports made under the subject license which were not utilized in the manufacture of export of finished goods. They duly deposited proportional basic customs duty (BCD) and integrated goods and services tax forgone amounting to Rs.12,38,506.,02/- and applicable interest. The applicant made efforts for realization of export proceeds in order to achieve the minimum value addition prescribed under the FTP and the subject license. When the same could not be achieve due to non-realization of proceeds in the above mentioned three S/Bills, the applicant is seeking for waiver of condition requiring realization of export proceeds. Hence they are requesting to allow waiver the condition of realization of export proceeds for these three S/Bills under para 2.54 of the FTP.

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

(Action: Applicant)

Case No.12 M/s. Chaizup Beverages LLP, West Bengal.
F.No. HQRPRCAPPLY00004701AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: To allow Closure of Advance Authorization against License No. 0210209385 dated 19.08.2019.

The applicant stated they had obtained license for import of Packing Material (Rectangular Tin) against export of tea (Rectangular Tin). They have imported the packing material in Sep.2019 and started to export the same but due to Covid19 Pandemic and lockdown situation they could not export the material in export obligation time period. They got some export order and exported in month of September, 2021 about 18% but custom authority denied to export the same under this AA. So they passed the S/Bill under Free Shipping Bill. But they requested the customs authority and they managed to mentioned the AA number in 1st S/Bill under Col.No.1 . Due to the Covid pandemic their export was already affected as no export was done in FY 2020-21, but somehow, they managed to export and tried to fulfill the E.O. Hence they are requesting to allow S/Bill against their export obligation in which advance license number mentioned under Col.No.1.

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

(Action: Applicant)

Case No.13 M/s. Rajiv Plastic Industries, Mumbai
F.No. HQRPRCAPPLY00004717AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Relaxation for rejected MEIS

The applicant stated that they had collected rejection dated 22.02.2022 from RA office counter for their MEIS application under para 2.05 of HBP. They have further stated that their case was rejected on the ground that they have not replied to deficiency letter. In this connection they have informed that MEIS deficiencies are issued on the portal itself and while downloading the deficiency error of "No Record Found" was displayed. Since they have not received the D/L till date how can they reply to the RA. A copy of screen shot of the same is also attached with the application. Hence they are requesting to allow relaxation with instructions to re-open the case for grant of MEIS benefit to 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 the final decision.

(Action: Applicant/RA- Mumbai)

Case No.14 M/s. Priyanka (India) Pvt. Ltd., Gurugram.
F.No. HQRPRCAPPLY00004724AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Relaxation in Appendix 4J condition against Advance Authorization No. 0510406423 dated 11.05.2018.

The applicant stated that they are manufacturer exporter of Table, Kitchen and other house ware item made from stainless steel. This license had been obtained for duty free import of raw materials i.e. Stainless Steel Coils for manufacture and export under SION C-832. Their import product i.e. Stainless Steel were also covered under Appendix 4-J having 6 months export obligation period with pre-import condition from date of clearance of each import consignment by customs authority as notified by PN No.30/2015-20 dated 18.10.2017. This condition was removed/deleted vide PN No.77/2015-20 dated 06.03.2019. This condition remains in force only for very short span of time. They have completed 100% E.O. till 24.04.2019 i.e. within 12 months period of license, however they could not complete the same within EOP of 6 months from clearance as per Appendix 4-J condition. Hence they are requesting to allow relaxation of condition Appendix 4-J against subject Advance License.

Decision: The Committee went through the justification made by the firm and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to relax Appendix 4J condition (pre import and shorter EO period) against Advance AuthorisationNo. 0510406423 dated 11.05.2018 only for regularisation purpose. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No.15 M/s. Sterile India Pvt. Ltd., New Delhi.
F.No. HQRPRCAPPLY00004728AM23
Meeting No.04/AM24 held on 26.05.2023

Subject:Extension of EOP against Advance Authorization No. 0510412070 dated 10.10.2019.

The applicant stated that they are research based fully integrated pharmaceutical manufacturing company with specialization in manufacturing of Sterile Active Pharmaceutical Ingredients (API's). As per subject license the imported input is a Drug and they imported from unregistered Source, they do fall in Appendix 4-J that means they have to complete EO within 12 months with pre-import condition. The norms were fixed on 20.06.2022 after the expiry of export obligation i.e. 12 months (09.08.2021). They have completed the exports as per license issued. They had applied for review of norms on 06.10.2022 but it was rejected on 31.01.2023. They could not export as per Norms fixed because their Norms fixed after expiring all export obligation period including the period of export obligation granted under para 4.42 (d) of HBP. Hence they are requesting to allow extension of EOP against subject license to fulfill the balance E.O.

Decision: The Committee examined the case in detail and noted the firm has faced the problem which was beyond their control , and in view of justification provided by the firm it decided to accede to the request and allowed relaxation of 4J condition and EOP extension of Advance Authorization **No. 0510412070 dated 10.10.2019** for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- CLA-New Delhi)

Case No.16 M/s. Sterile India Pvt. Ltd., New Delhi.
F.No. HQRPRCAPPLY00004731AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: Clubbing of 2 Advance Authorization No. (i) 0510415732 dated 03.11.2020 & (ii) 0511002989 dated 05.06.2021.

The applicant stated that they had obtained subject licenses and made import within 30 months from the date of issue of earliest authorization. As per Trade Notice 28/2021-2022 dated 31.12.2021 they can only file manual EODC/closure applications for AA issued prior to 01.12.2020. The Advance Authorization which they have submitted. One Authorization issued prior to 01.12.2020 i.e. AA No.0510415732 dated 03.11.2020 and other authorization is issued after 01.12.2020 i.e. AA No.0511002989 dated 05.06.2021. As per the Policy provision they are claiming that they are eligible for clubbing of Advance Licenses but technically cannot submit the documents physically. Hence they are requesting to allow file physical application of closure of subject AA so that they can take benefit of clubbing of authorizations.

Decision: The Committee having examined the statement made by the applicant and discussed the matter at length and it decided to refer the case to EGTF/Policy-4 Division for resolution of the matter.

(Action: Applicant/ EGTF/Policy 4 **Division)**

Case No.17 M/s. Modern Insecticides Ltd., Ludhiana
F.No. HQRPRCAPPLY00004735AM23
Meeting No.04/AM24 held on 26.05.2023

Subject: To consider the shipping bills against which no MEIS claim could be filed on time due to the delay in uploading of the BRCs by the Bank.

The applicant stated that there is no claim submitted against the 70 Shipping Bills mainly due to the reasons that though the payment has been realized within 36 months from the date of exports but due to Covid-19 and other technical reasons the BRCs were uploaded only after the expiry of the prescribed time period. In cases wherein the BRCs are uploaded within the 36 months period from the date of exports the claim was not submitted due to the name of the firm appearing under DEL. As per the policy provisions before filing the MEIS claim the BRCs are to be linked with the S/Bills and since the BRCs have been uploaded after the expiry of 36 months from the date of exports, being the maximum prescribed time limit permissible for filing the MEIS claim, hence the claim value is now being shown as ZERO. Hence they are requesting to allow MEIS claim against 70 S/Bills which could be filed on time.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee decided to refer the matter to EGTF for comments regarding DEL period and abeyance.

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

Case No.18 M/s.Vinayak International Housewares Pvt. Ltd., New Delhi
F.No. HQRPRCAPPLY00000004AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: To allow Relaxation in Appendix 4J condition against Advance Authorization No. 0510406311 dated 03.05.2018.

The applicant stated that they are manufacturer exporter of Table, Kitchen and other house ware item made from stainless steel. This license had been obtained for duty free import of raw materials i.e. Stainless Steel Coils for manufacture and export under SION C-832. Their import product i.e. Stainless Steel were also covered under Appendix 4-J having 6 months export obligation period with pre-import condition from date of clearance of each import consignment by customs authority as notified by PN No.30/2015-20 dated 18.10.2017. This condition was removed/deleted vide PN No.77/2015-20 dated 06.03.2019. This condition remains in force only for very short span of time. They have completed 97.82% E.O. within the normal E.O. period of 18 months, if there was no Appendix 4-J condition. Due to some calculation mistake at their end, there was shortfall in EO of around 2649 Kgs. They had enough export orders and they could do balance exports also within 18 month time of imports. Hence they are requesting to allow relaxation of condition Appendix 4-J against subject Advance License.

Decision: The Committee went through the justification made by the firm and discussed the matter at length and observed that the firm has faced the problem which was beyond their control and that there is merit in the case. Accordingly, the Committee decided to relax Appendix 4J condition (pre import and shorter EO period) against Advance Authorisation No. 0510406311 dated 03.05.2018 only for regularisation purpose. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No.19 M/s. Finolex Cables Ltd., Pune
F.No. HQRPRCAPPLY00000001AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of Advance Authorization No. 3110067258 dated 19.12.2018.

The applicant stated that due to the world wide lockdown imposed and many countries carried on their restrictions for a very long period, they could not import the raw material well in time. The sluggish market conditions, and the forecast on their export supplies did not work properly, therefore they could not arrange to import the raw materials within the licenses extended period. Besides the non availability of import material readily and the increased price in the raw materials, they could not plan their import in time under the said authorization. As they have made their costing on the export items based on the import material, so as to be competitive in the international markets, if they would not import the material under they will land into a great loss. Hence they are requesting to allow six months revalidation to complete the balance import against subject license.

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

(Action: Applicant)

Case No.20 M/s. Govardhan Overseas Pvt. Ltd., Bangalore
F.No. 01/60/162/299/AM21/PRC
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of Advance Authorization No. 0710108640 dated 25.08.2015.

This is a defer case of PRC Meeting No.22/AM21 held on 19.01.2021 & 02.02.2021 (Case No.18) wherein Committee decided to defer the case and seek a detailed report from RA, Bangalore before taking final decision in the matter.They had applied for enhancement of CIF value & quantity with EODC application dated 23.05.2016 within the validity of the license. However, they were issued revalidation only without enhancement for excess quantity exported. They have utilized quantity and value as per license at the time of importing as Customs allowed for import only as per license. Now RA, Bangalore has furnished the report in the matter.

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

(Action: Applicant/ RA Bangalore)

Case No. 21 M/s. Salvi Chemical Industries Ltd., Mumbai
F.No. HQRPRCAPPLY00000012AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Clubbing of Advance Authorization no. 0310650913dated 30.08.2011, 0310652428dated 08.09. 2011and 0310760624dated 05.12.2013.

The applicant stated that they have submitted subject licenses with the request for clubbing by virtue of PN No.34 dated 24.10.2017 to RA Mumbai on 03.04.2018 and the last date of submission of such application was 31.03.2018. 31.03.2018 being a Saturday and 01.04.2018 being a Sunday, RA, Mumbai was closed due to weekend holiday. Considering the same and the fact that they have submitted application on 03.04.2018 there was delay of one day i.e. Monday 02.04.2018. Therefore, they are requesting to considering the same and allow condone the inadvertent delay of one single day for consideration of above application. As per para 2 of the said PN, AA issued prior to date 05.06.2012 shall be considered for clubbing. Hence they are requesting to allow clubbing of aforesaid Advance Authorizationfor closures.

Decision: The Committee went through the justification made by the firm and discussed the matter at length and observed that the firm has faced the problem which was beyond their control and that there is merit in the case. Accordingly, the Committee decided to relax late submission by few days and other conditions remain the same.

(Action: Applicant /RA Mumbai)

Case No. 22 M/s. Salasar Techno Engineering Ltd., New Delhi
F.No. HQRPRCAPPLY00000019AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Submission of Installation Certificate EPCG License No. 0530162311 dated 13.02.2014.

The applicant stated they are manufacturer exporter of Telecom Towers, Transmission Towers, Fabricated MS Steel Structures and other steel Fabrication. They have taken the subject EPCG license under Zero Duty EPCG Schemes having export obligation equal to 6 times of duty saved in 6 years from CLA, New Delhi. They have imported and installed Capital Goods in their factory premises and have completed the EO imposed on the said license and also filed application to RA for redemption. They filed their request to EPCG Committee for consideration of installation certificate from Chartered Engineer in place of Central Excise Authority, which they do not accept and rejected. The Central Excise Authority does not exist after introduction of GST, therefore, now they cannot take installation certificate from Central Excise. In the current FTP, from 01.04.2015, provision for installation certificate has been changed and as per para 5.04 of HBP the authorization holder shall produce, within six months from date of completion of import, to be concerned RA, a certificate from the jurisdictional Customs Authority or an independent Chartered Engineer at the option of the authorization holder, confirming installation of Capital Goods at factory/premises of authorization holder or his supporting manufacturer. Hence they are requesting to accept the installation certificate from Chartered Engineer in place of Central Excise authority against subject EPCG license.

Decision: The Committee went through the submission made by the applicant and concluded that genuine hardship is there in this case and therefore decided to accede to the request for accepting the installation certificate issued by Chartered Engineer in place of Central Excise Authority against EPCG Authorisation **No. 0530162311 dated 13.02.2014** only for regularisation purpose subject to the payment of composition fee amount of Rs.25,000/-. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

The Committee also decided to refer to EPCG Section for issue of a general guideline/ instruction for giving relief in such cases.

(Action: Applicant/ CLA-New Delhi/ EPCG Section, DGFT HQ)

Case No. 23 M/s. H P Cotton Textile Mills Ltd., Hissar (Haryana).
F.No. HQRPRCAPPLY00000017AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for MEIS incentive on Shipping Bill where ITC HS code amended by Custom.

The applicant stated that their company had exported cotton sewing thread along with the intent to claim MEIS endorsed in remark column as well as ticked "Y" in intent filed against every line item in the S/Bill. Their CHA in case of these 115 S/Bills (out of eight hundred Ninety Eight filled in the affected export period) had wrongly mentioned incorrect HS Code while filing the bills; the mistake was only with last one (1) digit in the code. Upon highlighting the mistake, the Customs had issued them with the amendment of HS Code certificate with correct HS Code. At time of applying MEIS on the DGFT's portal the said S/Bills were reflected and since the HS Code was incorrect and they chose to wait for the endorsement from Customs ahead of applying. They only availed incentive where the correct HS Code was reflected. Now they just received amendment of HS Code certificate with correct HS code. The goods have been assessed by the Customs and the data available on the DGFT's portal it is an issue of incorrect ITC HS on S/Bills and the same has been rectified by the Customs but unfortunately, the amendment was issued after their S/Bills gone time barred. Hence they are requesting to allow MEIS incentive against aforesaid S/Bills.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length and it decided to refer the case to EGTF Division for their comments in the matter.

(Action: Applicant/ EGTF **Division)**

Case No. 24 M/s. Shavyaa Geotex, Surat.
F.No. HQRPRCAPPLY00000027AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of Advance Authorization No. 5210042278 dated 24.05.2017.

The applicant stated that they are Surat based manufacturer exporter of PP Woven sacks/fabrics since last 15 years and having good track record. For the last several years they have been obtaining Advance Authorizations from the RLA, Surat and export/import activities were completing within prescribed time limit. Under the subject license they had exported the goods to Sudan in 2017 and the export proceeds have been realized within a month but the bank has denied issuing e-BRC of that exports because of the shipments were made directly to Sudan. Due to this difficulty, they were not ready to take any risk of financial liabilities by import and hence they have not made any imports under the subject license so far. Now the bank has issued them 3 e-BRCs in February 2023 for all Sudan shipments, but the validity of license has been expired. Hence they are requesting to allow six month revalidation against subject license.

Decision: The Committee discussed the case on the basis of justification provided by the applicant and concluded that genuine hardship is there in this case and therefore decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against Advance Authorisation No. 5210042278 dated 24.05.2017. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Surat)

Case No. 25 M/s. Kopran Ltd., Mumbai
F.No. HQRPRCAPPLY00000038AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of MEIS Scrip No. 0319309362 dated 16.11.2020.

The applicant stated that above MEISscrips which have expired on 26.09.2022 and 27.09.2022 respectively on the ground of unfortunate death of Mr. N.M. Bhora, who was alone handling the imports and MEIS Scrips on 11.05.2021 due to Covid-19. The company is praying that a sympathetic view be taken in the matter as the inadvertent oversight resulting in lapse of the scrip has happened solely because of disruption in the regular working of the company caused due to the pandemic. During the relevant time, since most of the employees were working from home, Mr. Bohra had carried his files, laptop etc. to his residence and due to his unfortunate death it took the company some time to retrieve the relevant details and streamline the process. It is only during the internal audit conducted in December, 2022 that the oversight was noticed and the company thereafter took immediate steps to redress the same. Hence they are requesting to revalidate the above mentioned MEIS scrip.

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

(Action: Applicant)

Case No. 26 M/s. Kopran Research Laboratories Ltd., Mumbai.
F.No. HQRPRCAPPLY00000043AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of 2 MEIS Scrip No. (i) 0319323237 dated 28.09.2021 & (ii) 0319321353 dated 27.09.2021.

The applicant stated that above MEISscrips which have expired on 26.09.2022 and 27.09.2022 respectively on the ground of unfortunate death of Mr. N.M. Bhora, who was alone handling the imports and MEIS Scrips on 11.05.2021 due to Covid-19. The company is praying that a sympathetic view be taken in the matter as the inadvertent oversight resulting in lapse of the scrip has happened solely because of disruption in the regular working of the company caused due to the pandemic. During the relevant time, since most of the employees were working from home, Mr. Bohra had carried his files, laptop etc. to his residence and due to his unfortunate death it took the company some time to retrieve the relevant details and streamline the process. It is only during the internal audit conducted in December, 2022 that the oversight was noticed and the company thereafter took immediate steps to redress the same. Hence they are requesting to revalidate the above mentioned MEIS scrip.

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

(Action: Applicant)

Case No. 27 M/s. Haldiram Foods International Pvt. Ltd., Nagpur.
F.No. HQRPRCAPPLY00000042AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for Policy Relaxation of Para 2.05 (b) of HBP, TMA Application No. 032110250254AM21.

The applicant stated that they their TMA application was rejected by the RA stating the Para 2.05 (b) of HBP. They have large volumes of imports & exports and multiple teams to manage specific functions. They are one of the India's largest manufacturers and exporters of processed food (namkeens). They have more than 50 product lines and multiple teams work on various aspects of the logistics. Even for exports Departmentthey have allocated separate teams for managing works of Customs and DGFT. Further under DGFT they have different teams who manage EPCG, Advance License and they had to resources dedicated for TMA and other works. Because of the volume of exports it takes them some amount of time for getting all the required documents arranged for making the applications for TMA. Therefore, their team has applied for TMA with insufficient documentation. However, later the two allocated people have left the organization without any notice. For this reason they were not able to keep track of the D/L issued against this application. That is why they were unable to reply to the DL within the time. Hence they are requesting to allow relaxation of para 2.05(b) of HBP and allow TMA application.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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.

(Action: Applicant)

Case No. 28 M/s. Haldiram Foods International Pvt. Ltd., Nagpur.
F.No. HQRPRCAPPLY00000040AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for Policy Relaxation of Para 2.05 (b) of HBP, TMA Application No. 032110250253AM21.

The applicant stated that they their TMA application was rejected by the RA stating the Para 2.05 (b) of HBP. They have large volumes of imports & exports and multiple teams to manage specific functions. They are one of the India's largest manufacturers and exporters of processed food (namkeens). They have more than 50 product lines and multiple teams work on various aspects of the logistics. Even for exports Department they have allocated separate teams for managing works of Customs and DGFT. Further under DGFT they have different teams who manage EPCG, Advance License and they had to resources dedicated for TMA and other works. Because of the volume of exports it takes them some amount of time for getting all the required documents arranged for making the applications for TMA. Therefore, their team has applied for TMA with insufficient documentation. However, later the two allocated people have left the organization without any notice. For this reason they were not able to keep track of the D/L issued against this application. That is why they were unable to reply to the DL within the time. Hence they are requesting to allow relaxation of para 2.05(b) of HBP and allow TMA application.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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.

(Action: Applicant)

Case No. 29 M/s. Haldiram Foods International Pvt. Ltd., Nagpur.
F.No. HQRPRCAPPLY00000039AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for Policy Relaxation of Para 2.05 (b) of HBP, TMA Application No. 032110250251AM21.

The applicant stated that they their TMA application was rejected by the RA stating the Para 2.05 (b) of HBP. They have large volumes of imports & exports and multiple teams to manage specific functions. They are one of the India's largest manufacturers and exporters of processed food (namkeens). They have more than 50 product lines and multiple teams work on various aspects of the logistics. Even for exports Department they have allocated separate teams for managing works of Customs and DGFT. Further under DGFT they have different teams who manage EPCG, Advance License and they had to resources dedicated for TMA and other works. Because of the volume of exports it takes them some amount of time for getting all the required documents arranged for making the applications for TMA. Therefore, their team has applied for TMA with insufficient documentation. However, later the two allocated people have left the organization without any notice. For this reason they were not able to keep track of the D/L issued against this application. That is why they were unable to reply to the DL within the time. Hence they are requesting to allow relaxation of para 2.05(b) of HBP and allow TMA application.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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.

(Action: Applicant)

Case No. 30 M/s. Haldiram Foods International Pvt. Ltd., Nagpur
F.No. HQRPRCAPPLY00000054AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for Policy Relaxation of Para 2.05 (b) of HBP, TMA Application No. 032110250252AM21.

The applicant stated that they their TMA application was rejected by the RA stating the Para 2.05 (b) of HBP. They have large volumes of imports & exports and multiple teams to manage specific functions. They are one of the India's largest manufacturers and exporters of processed food (namkeens). They have more than 50 product lines and multiple teams work on various aspects of the logistics. Even for exports Department they have allocated separate teams for managing works of Customs and DGFT. Further under DGFT they have different teams who manage

EPCG, Advance License and they had to resources dedicated for TMA and other works. Because of the volume of exports it takes them some amount of time for getting all the required documents arranged for making the applications for TMA. Therefore, their team has applied for TMA with insufficient documentation. However, later the two allocated people have left the organization without any notice. For this reason they were not able to keep track of the D/L issued against this application. That is why they were unable to reply to the DL within the time. Hence they are requesting to allow relaxation of para 2.05(b) of HBP and allow TMA application.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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.

(Action: Applicant)

Case No. 31 M/s. Haldiram Foods International Pvt. Ltd., Nagpur
F.No. HQRPRCAPPLY00000053AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for Policy Relaxation of Para 2.05 (b) of HBP, TMA Application No. 032110251515AM21.

The applicant stated that they their TMA application was rejected by the RA stating the Para 2.05 (b) of HBP. They have large volumes of imports & exports and multiple teams to manage specific functions. They are one of the India's largest manufacturers and exporters of processed food (namkeens). They have more than 50 product lines and multiple teams work on various aspects of the logistics. Even for exports Department they have allocated separate teams for managing works of Customs and DGFT. Further under DGFT they have different teams who manage EPCG, Advance License and they had to resources dedicated for TMA and other works. Because of the volume of exports it takes them some amount of time for getting all the required documents arranged for making the applications for TMA. Therefore, their team has applied for TMA with insufficient documentation. However, later the two allocated people have left the organization without any notice. For this reason they were not able to keep track of the D/L issued against this application. That is why they were unable to reply to the DL within the time. Hence they are requesting to allow relaxation of para 2.05(b) of HBP and allow TMA application.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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.

(Action: Applicant)

Case No. 32 M/s. Axora Resources Ltd.,Kolkata
F.No. HQRPRCAPPLY00000060AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Extension of EOP against Advance Authorization No. 0210210223 dated 17.11.2020.

The applicant stated that they are manufacturer and exporter of Lead Ingots and Lead Alloy under Brand Name "AX" at their plant and renowned as a pan India nonferrous metal smelting and refining company also involved in metal trading internationally. They could not complete the above export due to Covid-19 outbreak and also they could not get the export order for this product during the covid-19 period. As per FTP 2nd EOP is allowed with the condition that they have to complete the EO minimum of 50%. But due to Covid-19 they have done only 18% and now they are exporting regularly and having the exports order in hand. Hence they are requesting to allow six month extension in EOP against subject Advance License.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0210210223 dated 17.11.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Kolkata)

Case No. 33 M/s. Nilkamal Ltd., Mumbai
F.No. HQRPRCAPPLY00000067AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of Advance Authorization No. 0310838121 dated 07.09.2020.

The applicant stated that they have been issued subject license during Corona Pandemic and they have completed exports during the pandemic and partially utilized the authorization based on predicted realization as an outbreak of Covid-19 pandemic has shaken the entire world adversely and badly impact on global economy. The majority of their exports was to Russia and European countries and hence the payment was stuck due to sanctions specially OFAC which impact on timely realization. They have completed export around 810 MT of HDPE whereas due to above said fact they could only utilize around 396 MT of HDPE Granules and the balance quantity remains unutilized. Hence they are requesting to allow six month revalidation in respect of subject Advance License.

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

(Action: Applicant)

Case No. 34 M/s. HariomkarFood Products Pvt. Ltd., Mumbai.
F.No. HQRPRCAPPLY00000072AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Request for Policy Relaxation of Para 2.05 (b) of HBP, TMA Application No. 032110250255AM21 dated 20.07.2020.

The applicant stated that they their TMA application was rejected by the RA stating the Para 2.05 (b) of HBP. If deficiencies are not rectified by the applicant within a period of 90 days, the applicant will be deemed to have been withdrawn. They have large volumes of imports & exports and multiple teams to manage specific functions. They are one of the India's largest manufacturers and exporters of processed food (namkeens). They have more than 50 product lines and multiple teams work on various aspects of the logistics. Even for exports Department they have allocated separate teams for managing works of Customs and DGFT. Further under DGFT they have different teams who manage EPCG, Advance License and they had to resources dedicated for TMA and other works. Because of the volume of exports it takes them some amount of time for getting all the required documents arranged for making the applications for TMA. Therefore, their team has applied for TMA with insufficient documentation. However, later the two allocated people have left the organization without any notice. For this reason they were not able to keep track of the D/L issued against this application. That is why they were unable to reply to the DL within the time. Hence they are requesting to allow relaxation of para 2.05(b) of HBP and allow TMA application.

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

(Action: Applicant)

Case No. 35 M/s. Suprabha Protective Products Pvt. Ltd., Pune.
F.No. HQRPRCAPPLY00000071AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of Advance Authorization No. 3110067106 dated 05.07.2018.

The applicant stated that they are regular exporter and regularly apply for Advance Authorization as per their export orders and they fulfilled EO in time. They have a usual practice of fulfilling the exports initially and issuing EODC, after that they complete they imports under the Authorization by taking revalidation if required as the exports and EODC procedure used to take more than 12 months to complete. During the import validity of the subject AA they had enough quantity of raw material available for production with them procured under previous AA which was sufficient upto December, 2019. They applied for revalidation and got it issued by RA for procurement of material when required but due to Covid-19 pandemic and the lock down imposed thereafter, there were no ease of operations to procure raw materials due to which they were not able to complete the imports. Due to shortage of labour during this situation, they were falling short of manpower to manufacture their export product. Hence, to overcome such an issue their prompt action was to prepare few PPE Kits which would rather be beneficial for mankind their cycle of operations of AA issued regularly as per their export order is disturbed. Hence they are requesting to allow six month revalidation against subject license.

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

(Action: Applicant)

Case No. 36 M/s. Suprabha Protective Products Pvt. Ltd., Pune.
F.No. HQRPRCAPPLY00000046AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of Advance Authorization No. 3110067099 dated 29.06.2018.

The applicant stated that they are regular exporter and regularly apply for Advance Authorization as per their export orders and they fulfilled EO in time. They have a usual practice of fulfilling the exports initially and issuing EODC, after that they complete they imports under the Authorization by taking revalidation if required as the exports and EODC procedure used to take more than 12 months to complete. During the import validity of the subject AA they had enough quantity of raw material available for production with them procured under previous AA which was sufficient up to December, 2019. They applied for revalidation and got it issued by RA for procurement of material when required but due to Covid-19 pandemic and the lock down imposed thereafter, there were no ease of operations to procure raw materials due to which they were not able to complete the imports. Due to shortage of labour during this situation, they were falling short of manpower to manufacture their export product. Hence, to overcome such an issue their prompt action was to prepare few PPE Kits which would rather be beneficial for mankind their cycle of operations of AA issued regularly as per their export order is disturbed. They had approached Reliance Industries Ltd. for the raw material but they denied auto-revalidation as per PN No.67 dated 31.03.020. Hence they are requesting to allow six month revalidation against subject license.

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

(Action: Applicant)

Case No. 37 M/s. RusanPharma Ltd., Mumbai
F.No. HQRPRCAPPLY00000078AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Extension of EOP against Advance Authorization No. 0311004202 dated 01.06.2021.

The applicant stated that they have been able to complete 34500 Nos. of the export obligation till now under the captioned license. They had planned to complete the balance E.O. also in the stipulated time. Due to heavy demand during covid-19 pandemic they had imported midazolam EP/BP/USP but after covid-19 pandemic the demand of their customer/client gradually decreased hence they could not export the product as planned. Now they have initiated to get the product registered in other countries and hope to get the product registration formalities completed soon and thereafter will be able to export the product and fulfill the obligation. Hence they are requesting to allow six month EOP extension to fulfill the export against subject license.

<u>Decision:</u> The Committee examined the case in detail and in view of justification provided by the firm, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311004202 dated 01.06.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 38 M/s. RusanPharma Ltd., Mumbai
F.No. HQRPRCAPPLY00000075AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Extension of EOP against Advance Authorization No. 0311003742 dated 12.05.2021.

The applicant stated that they have been able to complete 265300 Nos. of the export obligation till now under the captioned license. They had planned to complete the balance E.O. also in the stipulated time. Due to heavy demand during covid-19 pandemic they had imported Morphine Sulphate but after covid-19 pandemic the demand of their customer/client gradually decreased hence they could not export the product as planned. Now they have initiated to get the product registered in other countries and hope to get the product registration formalities completed soon and thereafter will be able to export the product and fulfill the obligation. Hence they are requesting to allow six month EOP extension to fulfill the export against subject license.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311003742 dated 12.05.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 39 M/s.The Board of Directors of the Woodstock School & Teachers Training College, Uttarakhand.
F.No. HQRPRCAPPLY00000088AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of SEIS Scrip No. 0511009584 dated 18.02.2022.

The applicant stated that Woodstock School is India's premier private Boarding School which was established in 1854 and registered as a Society under the Societies Registration Act, 1860. Woodstock's Scholars for peace initiative enables students from fragile states or conflict affected regions to join their international community. Part of their wider financial aid programme, Scholars for peace provides financial support to deserving students who can demonstrate merit and financial need. In some cases, this support has covered 100% of school fees as well as some other expenses. Just like other institutions, Woodstock was not untouched with the global import of the Covid-19 pandemic. They faced a huge decline in the student enrolment which further impacted their fee income and financial health of the school. They had an incredible benefit in the form of Custom Duty Clearance certificate and they consciously ensure to use "Make in India" products in their school but at times they are dependent on products that have to be imported from outside India for imparting education to their student body. The Scrip expired on 17th February 2023 and they were unable to renew it before time. Hence they are requesting to allow six month revalidation of above mentioned scrip.

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

(Action: Applicant)

Case No. 40 M/s. Ludlow Jute &Specialties Ltd., Kolkata.
F.No. HQRPRCAPPLY00000090AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Extension of EOP against Advance Authorization No. 0210209731 dated 31.01.2020.

The applicant stated that they deal with manufacturing of jute hessian cloth, a traditional item of India. This item is the origin of many other finished products like artistic jute bags, handicrafts items etc. The utilization of the authorization concerning import of raw material was completed on 15.10.2020. The raw material was processed and exports were effected to the tune of 66% compared to the export obligation imposed. The balance export could not be effected because of the recession in key western markets and geopolitical crisis arising out from Russia invasion of Ukraine which had adversely impacted the growth of countries outbound shipments meant for exports. With the advent of Covid-19 followed by the war at the revival stage of the economy all the global trade promoting factors like policy stability, movement of goods, adequate availability of containers and shipping lines, demand, stable currency and smooth banking systems were in disarray. They could not apply for extension of EOP within the specified time line. Hence they are requesting to allow six EOP extension against subject license.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0210209731 dated 31.01.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 41 M/s. Hettich India Ltd., Mumbai.
F.No. HQRPRCAPPLY00000093AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of MEIS Scrip No. 0319337877 dated 26.10.2021.

The applicant stated that they are manufacturer exporter of furniture goods, accessories in highly competitive international market with china. The above MEIS is one of the scripts that they have received during the second wave of Covid-19. They had a lot of problem on manufacturing front due to the non-availability of raw materials as well as labour and many of their staff. Due to the disturbance in business and staff the above MEIS script was left in one of their staff drawer folder and he was very much disturbed. Further the annual reports and accounts in the March ending they could not realize that the above MEIS script was unutilized. Hence they are requesting to allow six month revalidation of above mentioned MEIS scrip.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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.

(Action: Applicant)

Case No. 42 M/s. Maini Precision Products Ltd., Bangalore.
F.No. HQRPRCAPPLY00000094AM24
Meeting No.04/AM24 held on 26.05.2023

Subject:Clubbing of 2 Advance Authorizations No. (i) 0710115278 dated 13.08.2019 & (ii) 0711000259 dated 01.02.2021.

The applicant stated that subject licenses were obtained for product PHP6 because their inputs and outputs are identical and they desired that licenses be combined. They imported raw material under AA No.0710115278 but were unable to complete the export obligation due to order cancellation because of Covid-19. So in order to obtain EODC they must pay a large amount of duty plus interest on unutilized raw materials, which they do not hae the financial means to pay and despite the fact that the orders are in hand they are unable to fulfill the EO because the export validity has expired for this license. Therefore, they requested to club another license to complete the E.O. with the upcoming orders. Hence they are requesting to allow clubbing of above mentioned licenses for fulfillment of EO.

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

(Action: Applicant)

Case No. 43 M/s. Metal MA Mode, Haryana.
F.No. HQRPRCAPPLY00000104AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of MEIS Scrip Nos. (i) 0519267393 dated 08.10.2021, (ii) 0519271210 dated 22.10.2021, (iii) 0519271211 dated 22.10.2021, (iv) 0519276545 dated 22.11.2021, (v) 0519285030 dated 24.01.2022, (vi) 0519285031 dated 24.01.2022, & (vii) 0519285032 dated 24.01.2022.

The applicant stated that usually they are using the license against their import purchase and sales in the open market depending upon the rate available. In the current financial year they have only two import shipments on cargo mode against which they have used this license. Other than that they have only courier import shipment bearing very small amount, so cleared on duty. During this period rate in the open market is very poor due to Russia-Ukraine War which incurring huge loss which not permitted them to sale in the open market. At the last period of licenses validity their accounts team was busy with their statutory/financial and compliance audit and not aware of the validity of license. Hence they are requesting to allow revalidation of above mentioned MEIS scrip.

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

(Action: Applicant)

Case No. 44 M/s. Rahul Agro Industries, Rajasthan.
F.No. HQRPRCAPPLY00000108AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Revalidation of Advance Authorization Nos. (i) 1310049265 dated 22.04.2019, (ii)1310049266 dated 22.04.2019, & (iii) 1310049267 dated 22.04.2019.

The applicant stated that they are trade of sesame seeds and pulses since 15 years and in exports and imports business since 10 years. These licenses revalidated from time to time but due to Covid-19 and lockdown they could not utilized the said licenses. In the meantime they approached the international supplier and sent advance payments for imports. Now overseas supplier is not refunding their advance payment and insisted for taking the delivery. The Hon'be Supreme Court extended the limitation period due to Covid-19 pandemic situation. Hence they are requesting to allow six month revalidation of above mentioned Advance Authorization.

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

(Action: Applicant)

Case No. 45 M/s. Akmus Drugs & Pharmaceuticals Ltd., New Delhi
F.No. HQRPRCAPPLY00000111AM24
Meeting No.04/AM24 held on 26.05.2023

Subject: Waiver of PC-18 condition/other of Advance Authorization No. 0510234676 dated 19.01.2009.

The applicant stated that they are leading Drug and Pharmaceuticals products manufacturing company in India and they manufacture these products mainly on contact basis. They also make their own formulations and are registered for manufacturing the same with Drug Controller of India. The inputs required for export were provided by their overseas supplier cum buyer on free of cost basis. Hence they did not make any remittance to them and there was no outgo of foreign exchange in their case for the inputs imported against subject license. They have submitted set-off letter in terms of Para 2.89 of HBP 2015-20 for non realization of exports and destruction certificate by CA along with indemnity bond on Rupees 100/-

stamp paper in terms of PN No.11 dated 14.06.2019 and composition fees in terms of Para 4.28(d) of HBP. Hence they are requesting to allow regularize the same by waiver of PC-18 condition/other condition of subject Advance License.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC.

(Action: Applicant)..