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MINUTES OF 7th MEETING OF AM-25 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 30.09.2024.

Seventh Meeting for AM-25 of the EPCG Committee was held on 30.09.2024 at 03.00 PM under the chairmanship of Shri Hardeep Singh, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

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

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

Case No.	Firm's Name	Page No.
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17	Plastica Trading Pvt. Ltd, Kanpur	13-14
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23	M/s. U.K Industries, Gorakhpur	16-17
24	Bakers Circle (India) Pvt. Ltd, New Delhi	17
25	Leatherman Fashion Private Limited , Kolkata	17-18
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27	Babylon Agro Products Private Limited , Bihar	18-19
28	Corning Technologies India Private Limited , Maharashtra	19
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30	M/s. Anant Corrugators, Aligarh, Uttar Pradesh	20
31	M/s. KDDL Limited, Punjab	20-21
32	M/s. T.T. Ltd, New Delhi	21-22
33	M/s. Sanghar Exports, Mumbai	22-23
34	M/s. Ganesh Fishnets, Coimbatore	23-24

<u>Case No- 1: Gayatri Hi-Tech Hotels Limited, Hyderabad</u>
F. No. HQREPCGPRAPP00000106AM25

Subject: Request for EOP Extension i.e. beyond 8+2 years in respect of 57 EPCG Authorization Nos. under 03% Concessional Duty.

S. No.	**EPCG Authorization No.**	**Date of Issuance**	**S. No.**	**EPCG Authorization No.**	**Date of Issuance**
1	**930006012**	**07-Jul-10**	**30**	**930007121**	**24-May-11**
2	**930006053**	**21-Jul-10**	**31**	**930007122**	**24-May-11**
3	**930006100**	**06-Aug-10**	**32**	**930007273**	**13-Jul-11**
4	**930006102**	**06-Aug-10**	**33**	**930007275**	**13-Jul-11**
5	**930006099**	**06-Aug-10**	**34**	**930007274**	**13-Jul-11**
6	**930006098**	**06-Aug-10**	**35**	**930007272**	**13-Jul-11**
7	**930006101**	**06-Aug-10**	**36**	**930007284**	**14-Jul-11**
8	**930006115**	**10-Aug-10**	**37**	**930007460**	**14-Sep-11**
9	**930006118**	**11-Aug-10**	**38**	**930007477**	**16-Sep-11**
10	**930006186**	**24-Aug-10**	**39**	**930007600**	**01-Nov-11**
11	**930006209**	**26-Aug-10**	**40**	**930007605**	**01-Nov-11**
12	**930006210**	**26-Aug-10**	**41**	**930007602**	**01-Nov-11**
13	**930006287**	**24-Sep-10**	**42**	**930007653**	**14-Nov-11**
14	**930006285**	**24-Sep-10**	**43**	**930007654**	**14-Nov-11**
15	**930006286**	**24-Sep-10**	**44**	**930007675**	**18-Nov-11**
16	**930006318**	**01-Oct-10**	**45**	**930007752**	**15-Dec-11**
17	**930006472**	**23-Nov-10**	**46**	**930007864**	**23-Jan-12**
18	**930006473**	**23-Nov-10**	**47**	**930007914**	**08-Feb-12**
19	**930006675**	**12-Jan-11**	**48**	**930008047**	**22-Mar-12**
20	**930006674**	**12-Jan-11**	**49**	**930007604**	**01-Nov-11**
21	**930006673**	**12-Jan-11**	**50**	**930006884**	**04-Mar-11**
22	**930006721**	**27-Jan-11**	**51**	**930006966**	**05-Apr-11**
23	**930006806**	**18-Feb-11**	**52**	**930007247**	**06-Jul-11**
24	**930006883**	**04-Mar-11**	**53**	**930007464**	**15-Sep-11**

25	**930006882**	**04-Mar-11**	**54**	**930007913**	**08-Feb-12**
26	**930006885**	**04-Mar-11**	**55**	**930007601**	**01-Nov-11**
27	**930006931**	**22-Mar-11**	**56**	**930007762**	**16-Dec-11**
28	**930007123**	**24-May-11**	**57**	**930008048**	**22-Mar-12**
29	**930007120**	**24-May-11**			

The firm has stated that they have taken 98 EPCG Authorization, out of which EODC has been issued for 26 licenses. The firm further stated that the hotel industry in Hyderabad has experienced a notable decline in both occupancy rates and average room rates (ARR) during the years 2012-13 and 2013-14. This downturn can be attributed largely to the agitation for a separate Telangana State.

2. The firm also stated that the political unrest and uncertainty surrounding the statehood movement created an atmosphere that deterred business travellers and tourists alike from visiting Hyderabad. Due to which the hotels in the city struggled to maintain high occupancy levels and this also lowered the ARR.

3. The firm was granted an opportunity for hearing today but none appeared on their behalf.

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

<u>Case No- 2: Avenue Graphics Pvt. Ltd., Mumbai</u>
F. No. HQRPRCAPPLY00000418AM24

Subject: Review application w.r.t. Requests against EPCG Authorization No. 0330037729 dated 13.01.2014 under 0% Concessional duty

i. **1st extension of EOP for 1year i.e. from 12.01.2020 to 31.12.2021 as per Notification No. 28 dated 23.09.2021**
ii. **EOP Extension till 13.07.2022 as per PN 53 dated 20.01.2023**
iii. **Second EOP Extension till 13.07.2023 by payment of 2% Composition fees**
iv. **Additional 1 year extension for period lost due to late response of EPCG Committee**

The case was considered in the 1st EPCG Committee Meeting of AM-25 held on 19.04.24. The decision of which is as under :-

"The Committee deliberated upon the case and decided to defer it for further examination."

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to call for a report from RA concerned on the submissions made by the applicant**.**

<u>Case No- 3: R&H Spaces Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00000156AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0330049801 dated 28.08.2018 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that the staff who used to handle EPCG matters had left their organization so they were unable to submit installation certificate within prescribed time.

2. The details of the installation certificate (issued by Chartered Engineer) furnished by the firm is as under:

i. BOE No. & Date : 8252726 dated 29.09.2018, 8469111 dated 15.10.2018, 8472236 dated 15.10.2018
ii. Date of Installation : 18.12.2018
iii. Date of Issue of IC : 18.12.2018

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

This has the approval of DG, DGFT.

<u>Case No- 4: M/s Elements Knit, Surat, Gujarat</u>
F. No. HQRPRCAPPLY00006942AM25

Subject: First Block EOP extension and 1st EOP extension for 2 years + Covid extension in respect of EPCG Authorization No. 5230017989 dated 28.08.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have fulfilled export obligation for amount of USD 1,32,351.86 (25.58%) against the total EOP USD 5.17,441.12 till 15.12.2020. But post Covid it was very difficult to export the said goods as export market was hampered.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of 5.14 of HBP, 2015-20 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

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

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

This has the approval of DG, DGFT.

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

Case No- 5: Rigicut Tools Pvt. Ltd, Pune
F. No. HQRPRCAPPLY00004873AM25

Subject: Request to allow the acceptance of ARE-1 in the absence of bill of export of SEZ exports for fulfillment of EO in respect of EPCG Authorization No. 3130007475 dated 22.07.2013.

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

i. The firm has stated that they have fulfilled 100% EO against the subject EPCG Authorization.
ii. The firm has also stated that there are 80 Invoices. In all that invoices, M/s. S E Blades (SEZ) have not issued Bill of Exports. When the firm had submitted the application of redemption they came to know that bill of export is a mandatory document after 01.04.2015. They had approached the concerned office of M/s. S E Blades who have issued to them a certificate of SEZ based on their sales records.

2. In addition, the firm has stated that the SEZ Exports of 80 invoices comes to 26 % of the total exports obligation fulfilled. They have all the 80 ARE-1 and Customs attested certificates.

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

Case No- 6: Synthetic Packers Pvt. Ltd, Bangalore
F. No. HQRPRCAPPLY00004557AM25

Subject: Request for-

i. **Relaxation in maintaining the Annual Average Export obligation 15% for HS code 39201019, 39172110 and 39232100.**
ii. **Re-fixation of AEO in terms of Para 5.19 of HBP 2015-20**

In respect of following 8 EPCG Authorizations under Zero duty EPCG Scheme

1. **0730015842 dated 23.09.2016**
2. **0730016252 dated 09.02.2017**
3. **0730016825 dated 14.07.2017**
4. **0730016935 dated 06.09.2017**
5. **0730015703 dated 29.07.2016**
6. **0730016989 dated 11.10.2017**
7. **0730017157 dated 18.12.2017**
8. **0730018912 dated 13.12.2019**

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

i. They have fulfilled their EO in respect of the subject EPCG authorizations.
ii. Export of same/similar product made in the preceding three licensing years (excluding exports which have been counted/are being counted for fulfilling specific EO in respect subject EPCG authorization but at the time application they have consider including EO completion value so their AEO is showing more.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual Average export obligation. RA may examine and decide the case as per Para 5.19 of HBP 2015-20.

Case No- 7: M/s Natraj Polycot, Mumbai
F. No. HQREPCGPRAPP00000158AM25

Subject: Request for

i. **EOP extension for 2 years (i.e. up to 31.12.2023)**
ii. **Addition of ITCHS Code**

In respect of EPCG Authorization No. 0330034955 dated 30.01.2013 under 03% Concessional Duty.

The firm has stated that they applied for extension on 01.06.2021. However, RA did not extend the validity nor they endorse the export product readymade garments and has raised the query and stated that :-

"The export item claimed by you for fulfillment of partial EO in this case is readymade garments which is not endorsed on the authorizations, may clarify in this regard".

2. The firm replied and stated that -

"The export product is our post production product because EPCG Scheme allows machinery for production (We have imported weaving looms and we have manufactured garment by purchasing local garment machinery. The validity to be extended referring Notification No. 28 as follows; License issued on 30.01.20213 and license expired on 30.01.2021 and validity up to dt 31.12.2021 by notification 28".

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to call for a report from RA concerned on the submissions made by the applicant**.**

<u>Case No- 8: Lotus Knits Private Limited , Mumbai</u>
F. No. HQRPRCAPPLY00004545AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330034676 dated 31.12.2012 under Zero Concessional Duty.

The firm has submitted that, the condone delay in submission of Installation Certificate. They have fulfilled 100% EO. After obtaining the license on dated 31.12.2012 they had immediately imported the capital good but their installation was completed after 6 months as on 13.07.2013. They had obtained the installation certificate from Chartered Engineer on dated 13.07.2013 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it have been overlooked to submit the installation certificate even though it was obtained in time to your department.

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

i. BOE : 9000810 dated 11.01.2013 and 9348505 dated 18.02.2013
ii. Date of Installation : 29.01.2013 and 12.03.2013
iii. Date of Issue of IC : 13.07.2013

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

This has the approval of DG, DGFT.

<u>Case No- 9: Indo British Garments (P) Ltd, Faridabad</u>
F. No. HQREPCGPRAPP00000255AM25

Subject: Re-fixation of Annual Average Export Obligation in respect of EPCG Authorization No. 0530162238 dated 30.01.2014 under 0% EPCG Scheme for regularisation purposes.

In support of their request the firm submitted that :-

i. They are manufacturer and exporter of the Readymade Garments and execution of their export orders. The subject authorization for import of CG for which Annual Average level of export performance achieved in the previous 3 financial years 2010-11, 2011-12 and 2012-13 in terms of Para 5.04 (c) of FTP.
ii. At the time of obtaining the subject EPCG authorizations some unaudited figures of export sales (including local sales) of the previous 3 financial years were considered for issuance of Appendix 5B and Annual Average Export Obligation was fixed accordingly whereas the actual export sales figures as per balance sheet are as under:

Financial Year	Unaudited Export sales figures	Average fixed	Actual Export sales as per audited balance sheet	Annual Average to be Re-fixed
2010-11	39,45,01,288.00	42,35,30,709.66	22,21,76,108.00	29,03,15,916.67
2010-12	46,62,25,955.00		26,56,32,631.00	
2010-13	40,98,64,886.00		38,31,39,011.00	

iii. They have obtained the installation certificate from the Excise Department and completed the Specific and Average EO in time during the original EO period as per actual export sales in the balance sheet and submit their application for re-fixation of annual average and redemption of subject authorization.

iv. CLA, Delhi shown their inability for re-fixation of Annual Average EO and advised to approach EPCG Committee.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual Average export obligation as per the audited Balance sheet submitted by the firm. RA may examine and decide the case as per policy on merit**.**

Case No- 10: Indo British Garments (P) Ltd, Faridabad
F. No. HQREPCGPRAPP00000256AM25

Subject: Re-fixation of Annual Average Export Obligation in respect of EPCG Authorization No.0530161605 dated 24.09.2013 under 0% EPCG Scheme for regularisation purposes.

In support of their request the firm submitted that:

i. They are manufacturer and exporter of the Readymade Garments and execution of their export orders. The subject authorization for import of CG for which Annual Average level of export performance achieved in the previous 3 financial years 2010-11, 2011-12 and 2012-13 in terms of Para 5.04 (c) of FTP.

ii. At the time of obtaining the subject EPCG authorizations some unaudited figures of export sales (including local sales) of the previous 3 financial years were considered for issuance of Appendix 5B and Annual Average Export Obligation was fixed accordingly whereas the actual export sales figures as per balance sheet are as under:

Financial Year	Unaudited Export sales figures	Average fixed	Actual Export sales as per audited balance sheet	Annual Average to be Re-fixed
2010-11	39,45,01,288.00	42,35,30,709.66	22,21,76,108.00	29,03,15,916.67
2010-12	46,62,25,955.00		26,56,32,631.00	

2010-13	40,98,64,886.00		38,31,39,011.00	

iii. They have obtained the installation certificate from the Excise Department and completed the Specific and Average Export Obligation in time during the original EO period as per actual export sales in the balance sheet and submit their application for re-fixation of annual average and redemption of subject authorization.

iv. CLA, Delhi shown their inability for re-fixation of Annual Average EO and advised to approach EPCG Committee.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual Average export obligation as per the audited Balance sheet submitted by the firm. RA may examine and decide the case as per policy on merit**.**

Case No- 11: Vaccu Plast Pvt. Ltd, Mathura
F. No. HQREPCGPRAPP00000548AM24

Subject: Request for Closure of EPCG Authorization No. 0630003880 dated 08.03.2013 under 0% Concessional Duty.

The firm has stated that the duty saved value as per license for Rs. 187,16,215 and they have actually utilized duty for Rs. 160,96,000/-. The firm has further stated that they have completed more than 100% export obligation before December, 2016 under 3rd party export and but they have not received the EODC from RA.

2. RA, Kanpur has raised the DL dated 16.04.2024 and stated that :-

"You are advice to explain the reason why you have not submitted the request during the validity period of EO"

3. RA, Kanpur was asked to furnish a report in the matter. Now, RA vide email dated 29.08.2024 has furnished the same.

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

Case No- 12: PMP Textiles Spinning Mills Limited, Chennai
F. No. HQREPCGPRAPP00400203AM22

Subject: Request for accepting fulfillment of annual average EO in Total during 7th and 8th year through third party exports against EPCG authorization No. 0430004288 dated 06.11.2006 under 05% Concessional Duty and to issue EODC.

The firm has stated that due to plant fire on 08.05.2017 but due to timely intervention of fire brigade, the fire was brought under control. There was setback to the routine work. The firm further stated that they received relaxation for 1st block on 26.11.2018, after payment of Rs. 5000/-. The firm had also applied for EOP extension to RA, Jaipur. However, it was rejected due to delay in approaching RA.

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

Case No- 13: M/s Arati Textile Works, Maharashtra
F. No. HQRPRCAPPLY00004526AM25

Subject: Request for 1st Block Extension and Condonation of delay of Installation Certificate in respect of EPCG Authorization No. 3130004691 dated 26/03/2010 under 3% Concessional duty.

The firm vide their letter dated 03.09.2024 stated that they have not fulfilled the specific EO in 1st Block period against EPCG License. However, the EO was fulfilled beyond 8 years.

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

i. BOE : 997054 dated 20.04.2010
ii. Date of Installation : 04.06.2010
iii. Date of Issue of IC : 29.06.2010

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 14: Semco Security Imaging Pvt. Ltd, Karnataka
F. No. HQREPCGPRAPP00001925AM24

Subject: Review Application w.r.t Request for Condonation and permission to re-export CGs imported under EPCG Scheme for replacement/rectification in respect of EPCG Authorization No. 0730015597 dated 23.06.2016 under 0% Concessional Duty.

The case was considered in 5th EPCG Committee Meeting of AM-25 held on 15.07.2024 and the decision is as under:

"Decision: The Committee deliberated upon the case and decided to defer it with directions to the firm to submit a Chartered Accountant/Chartered Engineer certificate

confirming that Capital Goods against the subject EPCG Authorization were not utilized for production."

2. As per above decision, DGFT HQ has raised the Deficiency Letter dated 26.07.2024 to the firm to submit the required documents and the firm has furnished the same.

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

Case No- 15: M/s E-Land Apparel Limited, Karnataka
F. No. HQRPRCAPPLY00007225AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 29 EPCG Authorizations obtained under Zero Concessional Duty.

S. No.	Authorization Nos.	Date	S. No.	Authorization Nos.	Date
1.	0330021104	27.08.2008	16.	0330025470	15.03.2010
2.	0330030840	14.10.2011	17.	0330025334	26.02.2010
3.	0330030715	30.09.2011	18.	0330025199	12.02.2010
4.	0330030634	21.09.2011	19.	0330024796	01.01.2010
5.	0330028793	25.02.2011	20.	0330024298	13.11.2009
6.	0330026926	25.11.2010	21.	0330024144	29.10.2009
7.	0330027826	18.11.2010	22.	0330023960	05.10.2009
8.	0330026926	18.08.2010	23.	0330023818	18.09.2009
9.	0330026737	03.08.2010	24.	0330023782	15.09.2009
10.	0330026612	15.07.2010	25.	0330023626	19.08.2009
11.	0330026414	24.06.2010	26.	0330023476	27.07.2009
12.	0330026167	31.05.2010	27.	0330023043	02.06.2009
13.	0330025999	12.05.2010	28.	0330022490	19.02.2009
14.	0330025815	21.04.2010	29.	0330022451	12.02.2009
15.	0330025623	29.03.2010			

The firm has submitted that condone the delay in submission of Installation Certificates. They have fulfilled 100% export obligation in subject EPCG Authorisations. After obtaining the license they have immediately imported the capital goods but their installation were completed after 6 months. They have obtained the installation certificates from Chartered Engineer as their units were not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it has been overlooked to submit the installation certificates even though it was obtained in time to the department.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of 29 EPCG Authorizations, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 16: Aceinox Industries Private Limited, Punjab</u>
F. No. HQRPRCAPPLY00007897AM24

Subject: Request of M/s. Aceinox Industries Private Limited, Punjab regarding:

i. **Grant of another 2 years EOP beyond 8 to 10 years**
ii. **Acceptance of same and similar goods manufactured from our EPCG machinery from the date of installation of EPCG machinery instead from date of its endorsed by RA, Ludhiana,**
iii. **Condonation of procedural lapse of non-mentioning EPCG Authorization No. on Drawback Shipping Bills**

In respect of EPCG authorization 3030014550 dated 18.8.2015 under 0% Concessional Duty.

In support of the request, the firm has stated as under :-

a. RA, Ludhiana has already extended original EOP from 6 to 8 years upto 18.8.2023

b. They have already fulfilled 55.55% EO upto 8 years extended EOP

c. The balance 44.45% could not be completed due to sever impact of Corona Epidemics all over word causing huge revenue losses and very heavy decline in exports word over for their export product of Cold Drawn Steel Bars and Stainless Tubes

d. Presently they have sufficient export orders and are sure to fulfil entire balance specific EO within 2 years EOP from extended EOP upto 17.8.2025

e. Provisions of para 5.04(c) of FTP provides for fulfilment of EO against EPCG Auth from the same and similar goods manufactured by the applicant. Their EPCG has already been endorsed for this facility by RA, Ludhiana and their request is to allow same / similar goods manufactured by them from the date of commencement of our production from the same EPCG machinery in own unit

f. Provisions of para 5.04(e) of FTP also provides consideration of Drawback SB's towards fulfilment of EO under EPCG scheme. The procedural lapse of not mentioning EPCG authorization on Drawback SB's be allowed in terms of facility provided under DGFT's Public Notice No 7 dated 11.7.2002.

2. The case was earlier considered in the 9th EPCG Committee Meeting of AM-24 held on 19.01.2024. The decision of which is as under:

In respect of 1st request: *The Committee deliberated upon the case and decided to advise the firm to approach RA for extension of EO Period beyond 8 years in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.*

In respect of 2nd and 3rd request: *The Committee observed that applicant has not submitted any cogent reason/justification in support the request or any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.*

3. Now, the firm had applied for relaxation to PRC Committee wherein the case was considered in the Meeting No. 32AM24 held on 13.03.2024, the decision of which is as under:

The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to Policy-5 for seeking comments and thereafter the matter will be brought back to PRC.

4. RA, Ludhiana was asked to furnish a report in the matter. Now, vide email dated 06.05.24, RA has furnished the same.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs.10,000/-.

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

This has the approval of DG, DGFT.

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

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Acceptance of same and similar goods manufactured from our EPCG machinery from the date of installation of EPCG machinery instead from date of its endorsed by RA, Ludhiana.

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

This has the approval of DG, DGFT

In respect of 3rd request: The Committee deliberated upon the case and decided to **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

Case No- 17: Plastica Trading Pvt. Ltd, Kanpur
F. No. HQREPCGPRAPP00001770AM24

Subject: Request for Re-fixation of Average Export Performance under EPCG scheme due to entity de-merger in respect of EPCG Authorization No. 0631000098 dated 12.01.2021 under 0% Concessional Duty.

The firm has also stated that subsequent to this imposition, their business underwent a restructuring process resulting in the de-merger of their operation into two distinct entities. As the AEO imposed was for the combined segments, de-merger into separate entities has rendered them unable to fulfill this AEO. RA, Kanpur was asked to submit a report in the matter. Now, RA vide email dated 02.09.2024 has furnished the same.

Decision: The Committee deliberated upon the case and decided to approve and **remand** the case back to RA for re-fixation of annual Average export obligation. RA may examine and decide the case as per policy on merit.

Case No- 18: Hyosung T & D India Private Limited , Pune
F. No. HQREPCGPRAPP00000260AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 4 EPCG Authorization No. under Zero Concessional Duty as under:

1. **3130009403 dated 06.05.2016**
2. **3130009414 dated 16.05.2016**
3. **3130009673 dated 17.10.2016**
4. **3130009405 dated 09.05.2016**

The firm has submitted that they have fulfilled 100% EO in the above 4 EPCG Authorisations. After obtaining the licenses, they had immediately imported the capital goods. The installation completed within 6 months from the date of imports as per the table above. The company have also obtained the installation certificates from Chartered Engineer. Their company is a subsidiary of South Korean Major Hyosung Corporation, Korea. In response to the Governments Make in India Program the company set up Green Field Manufacturing unit in Khed, Pune on 14 Acres of Land with a substantial investment in Plant & Machinery.

2. The firm has also stated that they are a manufacturer and exporter of High Voltage Gas Insulated Switch Gears & related accessories with the state of the art technology for contributing to the enhancement of Electrical Transmission Efficiency. The overseas team handling the company operations were occupied in factory installations, trials, quality inspections, prototypes, approvals, production and marketing for exports so it has been overlooked to submit the installation certificate to the department, even though it was obtained in time.

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

This has the approval of DG, DGFT.

Case No- 19: M/s Foot On Shoes, Agra

F. No. HQRPRCAPPLY00004840AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0630003628 dated 09.10.2012 under 3% duty EPCG Scheme.

In support of their request the firm has submitted that they have received a DL dated 02.08.2024 from RA Kanpur stating that they have not complied the Para 5.04 of HBP, Installation certificate is submitted beyond 18 months, and advised them to approach EPCG Committee in the matter.

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

This has the approval of DG, DGFT.

<u>Case No- 20: M/s Veer Gems, Mumbai</u>
F. No. HQREPCGPRAPP00000251AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330044689 dated 28.06.2016 under 0% Concessional Duty.

The firm has stated that they have already submitted Installation certificate but receipt is not traceable. The firm has also paid composite fees of Rs. 15,000/- for late submission of Installation Certificate as per PN No. 22 dated 13.07.2023 and submitted to DGFT, Mumbai on dated 07.08.2024.

2. The firm has further stated that RA, Mumbai has raised DL dated 09.08.2024 stated that –

"You may approach EPCG Committee for condonation in delay in submission of I/C within prescribed time-limit and you may submit copy of EPCG authorization".

3. As per Installation Certificate dated 07.08.2016 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 02.08.2016 vide BOE No. 0002118 dated 15.07.2016.

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

This has the approval of DG, DGFT.

<u>Case No- 21: Shreegopal Gobind Agro Tech Private Limited , Bihar</u>
F. No. HQREPCGPRAPP00000265AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 2 130000221 dated 28.05.2015 under Zero Concessional Duty.

The firm has stated that they have imported following Capital goods under above mentioned EPCG Licence vide Bill of entry No. 9531477 dated 10.06.2015 and the said Capital goods have been installed at their factory at Vill - Gurura, P.O - Kudra, Kaimur, Bihar, Pin-821108 on 20.08.2015. However, due to ignorance, they could not submit the Original Installation certificate to RA, DGFT office of Patna within the prescribed time period which is purely unintentional.

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

i. BOE : 9531477 dated 10.06.2015
ii. Date of Installation : 20.08.2015
iii. Date of Issue of IC : 26.08.2015

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

This has the approval of DG, DGFT.

Case No- 22: Sangli Aluminium Extrusions Pvt Ltd, Maharashtra
F. No. HQREPCGPRAPP00000244AM25

Subject: Request for EOP Extension for 2 years i.e. (beyond 6+2 Years) in respect of EPCG Authorization No. 3130009527 dated 19.07.2016 under 0% Concessional Duty.

The firm has stated that they have received the next order, therefore 50 % of their remaining export they will complete in one year. The firm has also stated that they are ready to pay the extension fee.

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

Case No- 23: M/s U.K Industries, Gorakhpur
F. No. HQREPCGPRAPP00000266AM25

Subject: Request for waiver of fulfilment of EO and Custom Duty due to ban imposed by the Government in respect of EPCG Authorization No. 1530001183 dated 21.06.2018 under 0% Concessional Duty.

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

i. The firm has stated that they installed and setup machine into their factory premises after sending a huge amount with help of an engineer from China but due to strict ban imposed by the Government dated 15.07.2018 not able to manufacture, store, sell and export of produced products.

ii. The firm has further stated that their unit is in a completely dead and machineries are dumped and of no use now, so they are not able to fulfill the export obligations.

iii. In Addition, the firm has stated that since machineries imported under zero duty EPCG scheme hence submitted 100% bank guarantee being first time importer.

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

Case No- 24: Bakers Circle (India) Pvt. Ltd, New Delhi
F. No. HQRPRCAPPLY00004780AM25

Subject: Request for EOP Extension for one year from the date of endorsement of in respect of EPCG Authorization No. 0530159119 dated 27.08.2012 under 3% Concessional duty.

The firm has submitted that they have already completed 85% of export obligation within the extended period of export obligation granted to them by their regional authority. They could not fulfill 100% export obligation due to COVID period for about two years. Due to the reason that their item is bakery items and has short period consume of expire. After their grant efforts they were able to procure the export order and completed 85% of EO. This is their first EPCG license and they have never been in default earlier. This is a genuine hardship due to which they could not complete. The EO in full.

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

Case No- 25: Leatherman Fashion Private Limited, Kolkata
F. No. HQREPCGPRAPP00000259AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230012726 dated 31.10.2017 under Zero Concessional Duty.

The firm has stated that, they were unable to submit the IC to RA within the prescribed time period due to ignorance. They further stated that they could not submit the Installation Certificate under stipulated time period due to unintentional purpose.

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

i. BOE : 4004846 dated 15.11.2017
ii. Date of Installation : 23.11.2017
iii. Date of Issue of IC : 01.12.2017

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

This has the approval of DG, DGFT.

Case No- 26: Lal Baba Seamless Tubes Private Limited, Kolkata
F. No. HQREPCGPRAPP00000258AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230012622 dated 18.07.2017 under Zero Concessional Duty.

The firm has submitted that, they were unable to submit the IC to RA within the prescribed time period due to ignorance. They further state that they could not submit the Installation Certificate under stipulated time period due to unintentional purpose.

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

i. BOE : 2759725 dated 07.08.2018 and 5277054 dated 19.02.2018
ii. Date of Installation : 05.04.2018.
iii. Date of Issue of IC : 16.04.2018.

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

This has the approval of DG, DGFT.

Case No- 27: Babylon Agro Products Private Limited, Bihar
F. No. HQREPCGPRAPP00000263AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230010019 dated 01.01.2015 under Zero Concessional Duty.

The firm has stated that due to ignorance, we could not submit the Original Installation certificate to RA DGFT office of Kolkata within the prescribed time period which is purely unintentional.

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

i. BOE : 7988947 dated 14.01.2015, 7989715 dated 14.01.2015 and 8975427 dated 20.04.2015
ii. Date of Installation : 22.06.2015
iii. Date of Issue of IC : 29.06.2015

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

This has the approval of DG, DGFT.

<u>Case No- 28: Corning Technologies India Private Limited, Maharashtra</u>
F. No. HQRPRCAPPLY00007849AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130010365 dated 14.05.2018 under Zero Concessional Duty.

The firm has submitted that they have obtained CE certificate within stipulated time as per FTP but due to oversight of employee who was working on EPCG Assignment he could not submitted in RA, Pune.

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

i. BOE : 6613291 dated 31.05.2018 and 6669740 dated 05.06.2018
ii. Date of Installation : 15.05.2018 and 11.06.2018
iii. Date of Issue of IC : 11.06.2018

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

This has the approval of DG, DGFT.

<u>Case No- 29: Lotus Knits Private Limited , Mumbai</u>
F. No. HQRPRCAPPLY00007223AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 5 EPCG Authorization No. under 3% and 0% Concessional Duty.

1. **0330029050 dated 22.03.2011**
2. **0330029893 dated 01.07.2011**
3. **0330035392 dated 21.03.2013**
4. **0330045393 dated 28.09.2016**
5. **0330039009 dated 17.06.2014**

The details of EPCG Authorization/BOE/Installation are as under :-

S. No.	Authorization No.	Authorization Date	BOE No.	BOE Date	Installation Date
1	0330029050	22.03.2011	3410496	05.05.2011	19.05.2011
2	0330029893	01.07.2011	4231554	01.08.2011	11.08.2011
3	0330035392	21.03.2013	2756435 &	19.07.2013 &	08.08.2013 &

			9818131	10.04.2013	22.04.2013
4	0330045393	28.09.2016	7846350	16.12.2016	07.04.2017
5	0330039009	17.06.2014	6096489 & 6299318	14.07.2014 & 31.07.2014	07.09.2014 & 07.09.2014

2. The firm has informed that they have fulfilled 100% EO in the subject EPCG Authorizations. After obtaining the licenses they have immediately imported the capital good but their installations were completed as on the date above. They have obtained the installation certificate from Chartered Engineer later as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it have been overlooked to submit the installation certificate even though it was obtained in time to the department.

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

This has the approval of DG, DGFT.

<u>Case No- 30: M/s Anant Corrugators, Aligarh, Uttar Pradesh</u>
F. No. HQRPRCAPPLY00007259AM25

Subject: Request for EOP Extension for one year beyond (6+2 yrs.) i.e. 12.08.2024 to 12.08.2025 in respect of EPCG Authorization No. 0630006081 dated 12.08.2016 under zero Concessional duty.

The firm has submitted that the above mentioned EPCG have been utilized for duty saved Rs. 4105112-00 and the EO six times comes to USD 361419. Till date they have fulfilled the Obligation to the tune of USD 52118. Since their export product is corrugated box which constitutes very low value and higher quantity, therefore they were very slow in meeting out the required Export Obligation.

2. Now they have developed different style of Corrugated Box with more safety measures and with higher value, we are therefore very hopeful of completing the balance Export Obligation within the extended period. The statement of export fulfilled till date duly certified by the Chartered Accountant.

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

<u>Case No- 31: M/s. KDDL Limited, Punjab</u>
F. No. 01/36/218/27/AM-25/EPCG

Subject: Request for Condonation of delay in submission of Installation Certificate and waiver of the composition fee in respect of EPCG Authorization No. 2230002628 dated 06.11.2015.

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

i. The firm has stated that they have already submitted the installation related document in Central Excise & Service Tax department within the time of six month after import of machine.
ii. Excise & Service Tax department has issued them the Installation Certificate.

2. As per Installation Certificate dated 28.06.2016 issued by Central Excise enclosed by the firm, Capital Goods was installed at the firm's premises on 07.06.2016 vide BOE No. 3656309 dated 21.12.2015.

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

This has the approval of DG, DGFT.

<u>Case No- 32: M/s T.T Ltd, New Delhi</u>
F. No. HQREPCGPRAPP00000131AM25

Subject: Request for Wavier of Annual Average Export Obligation in respect of 4 EPCG Authorization Nos. under 0% Concessional Duty.

1. **0530171237 dated 03.11.2017**
2. **0530172413 dated 07.06.2018**
3. **0530172685 dated 25.07.2018**
4. **0530173619 dated 27.12.2018**

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

i. The firm was doing export of Textile goods manufactured as well as Trading (Merchant Export). While issuing EPCG Authorization, Average EO was fixed based on total exports of the company instead to manufacturer goods only (2014-15, 2015-16, 2016-17, 2017-18). However, they have fulfilled their specific EO & Average EO based on manufactured goods exports.
ii. The firm has also stated that there were some following difficulties and problems occurred during Average EO Period.
iii. Due to COVID-19, many countries faced different variants for following 2 years plus. The firm in Gujarat, UP, Tripura closed for more than 9 months facing of storage of manpower.
iv. Power, Labour & Raw Material cost jumped up due to price inflation and government imposed 10% import duty on cotton import.
v. Post COVID era, Sea freight also jumped two to three fold.

2. Further, the firm has stated that EPCG licenses were issue for import of garments manufacturing machines for installation of their new project in U.P. there were no garments export before setting up of this unit and they were doing export of cotton yarn and fabric only.

3. The case was considered in the 6th EPCG Committee Meeting of AM-25 held on 29.08.24. The decision of which is as under :-

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

4. The representative of the firm, Shri Sunil Mahnot, Director (Finance) appeared in person and made the following submissions :-

Applicant's statement: The representative stated that the firm was doing export of Textile goods manufactured as well as Trading (Merchant Export). While issuing EPCG Authorization, Average EO was fixed based on total exports of the company instead to manufactured goods only (2014-15, 2015-16, 2016-17, 2017-18). However, they have fulfilled their specific EO & Average EO based on manufactured goods exports.

Decision: The Committee deliberated upon the case and decided to approve and **remand** the case back to RA for re-fixation of annual Average export obligation based upon average level of exports achieved by the applicant in the preceding three licensing years for the same and similar products as on the date of issue of EPCG authorisation. RA may examine and decide the case as per policy on merit.

<u>Case No- 33: M/s. Sanghar Exports, Mumbai</u>
F. No. HQREPCGPRAPP00000268AM25

Subject: Request for permission to install Machine at a new location due to legal dispute in respect of EPCG Authorization No. 3131000123 dated 28.01.2021 under 0% Concessional Duty.

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

i. The firm has stated that they were unable to install the machine at the original specified location as a Gate No. 740, Village Bhose, Talkhed, Pune due to an ongoing legal disputes with the title of the land.
ii. Although, there is no bar on them to install the CGs at old site, being order of Ld Tahsildar in their favour. However, complainant is hell bent upon to ensure that they should not do any business there, due to this they decided to arrange new location and to start the production.
iii. The firm has also stated that they have identified new location at village Lonikand, Taluka Haveli, Pune where they wish to install the machine.
iv. The firm has further stated that they assure that the machine will be utilized for the same purpose as originally intended and will meet the EO as per the EPCG Scheme.
v. In addition, the firm has stated that they have also included new location in RCMC & IEC.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow change in installation address of the Capital Goods imported against EPCG Authorization No. 3131000123 dated 28.01.2021 from "Gate No.

740, Village Bhose, Talkhed, Pune" to "Village Lonikand, Taluka Haveli, Pune-412216" subject to verification that the name and address of place of installation is endorsed on IEC and RCMC.

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

This has the approval of the DG, DGFT.

<u>Case No- 34: M/s Ganesh Fishnets, Coimbatore</u>
F. No. 01/36/218/53/AM-21/EPCG

Subject: Request for allow of four Shipping bills (third party) count for EO fulfillment/Redemption purpose against EPCG Authorization No. 3530002965 dated 06.11.2007.

The firm has stated that they had obtained above said EPCG Authorization for import of Capital Goods against export of Fishnet. They have completed more than 75% EO through third party against EPCG Authorisation No. 3530002965 dated 06.11.2007. The EPCG License No. and name of both the parties viz. Ganesh Fishnet (P) Ltd. and Kumaran Fishnets Pvt Ltd. are endorsed on the following Shipping bills.

S.No.	Shipping bill No.	Date	Export Product	FOB Value	Exporter Name
1	2752954	09.03.2011	Nylon Fishnets	25494.98	Kumaran Fishnet Pvt. Ltd
2	2779125	11.03.2011	Nylon Fishnets	59787.704	Kumaran Filaments Pvt. Ltd
3	2777993	11.03.2011	Nylon Fishnets	21864.971	Kumaran Fishnet Pvt. Ltd
4	3969951	05.11.2015	Nylon Fishnets	179353.126	Kumaran Filaments Pvt. Ltd
			Total	286500.781	

2. The firm has informed that they had manufactured the Fishnet as per order given by M/s. Kumaran Filaments (P) Ltd & Kumaran Fishnets Pvt. Ltd. They had provided them the raw materials which was imported under Advance license No. 3510031111 & 3510029736. These two advance licenses have been redeemed. They approached the concerned RA for issue of EODC. However, RA is insisting on submission of an Affidavit/Declaration on Stamp paper duly certified by Chartered Accountant to the effect that M/s. Kumaran Fishnets (P) Ltd & Kumaran Filaments Pvt. Ltd. will not take the exports for fulfilment of export obligation under advance authorization No. 3510031111 & 3510029736. The firm has submitted that it is not possible for them to give the undertaking. According to the firm, as per Policy, they can obtain both benefits (Advance license & EPCG license) under one shipping bill.

3. It was decided that before considering the case in the EPCG Committee meeting, a report may be called from RA, Madurai. Accordingly, RA, Madurai was requested vide e-mail dated 15.04.2021 and subsequently reminder dated 26.07.2021 to send a report.

4. RA, Coimbatore vide their email dated 27.10.2021 had sent its report w.r.t. allow four shipping bills (third-party) for counting for fulfillment of EO against EPCG Authorization no 3530002965 dated 06.11.2007.

5. The case was considered in the 11th EPCG Committee Meeting of AM-24 held on 29.02.2024. The decision of which is as under:

'The Committee deliberated upon the case and decided to defer the case to call for a report from the RA including the details of the redemption of the Advance Authorizations mentioned in the request of the firm"

6. Accordingly, RA, Coimbatore was asked to furnish a report in the matter.

7. Now, vide email dated 29.05.24. RA has furnished the same.

8. The case was last considered in the 4th EPCG Committee Meeting of AM-25 held on 24.06.2024. The decision of which is as under :-

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

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

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

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

[Issued from F. No. 01/36/218/28/AM-25/EPCG]

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