Date of Uploading 07 / 08 /2023

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 12.07.2023under the Chairmanship of ShriSantosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 10/AM24 (PH) held on 12.07.2023

The following members were present in the meeting:

1. Shri S.B.S. Reddy — Addl. DGFT
2. Shri AkashTaneja — Addl. DGFT
3. Shri Anil Aggarwal — Addl. DGFT
4. Dr. S.K. Bansal — Addl. DGFT
5. Shri S.C. 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. Allround (India) Vegetable Processing Machines Pvt. Ltd., HR	1
2.	M/s. APAR Industries Limited, Vadodara	2
3.	M/s. Star Vetchem Pvt. Ltd., Hyderabad	3
4.	M/s. Betul Oil Ltd., Mumbai	4
5.	M/s. Oppo Mobiles India Pvt. Ltd., Gurgaon	5
6.	M/s. Nilkamal Limited, Mumbai	6
7.	M/s. Colorcon Asia Pvt. Ltd., Goa	7
8.	M/s. Goa Ship Yard Ltd., Goa	8
9.	M/s. Komatsu India Pvt. Ltd., Kancheepuram	9
10.	M/s. Louis Dreyfus Company India Pvt. Ltd., Gurgaon	10
11.	M/s. VishindasHolaram, Mumbai	11
12.	M/s. Hyundai Motor India Ltd., Kancheepuram	12
13.	M/s. Lava International Ltd., U.P	13
14.	M/s. Emerson Electric Company (India) Pvt. Ltd., Nashik	14-15
15.	M/s. Glenmark Pharmaceuticals Ltd., Mumbai	16-17

Case No. 01 M/s. Allround (India) Vegetable Processing Machines Pvt. Ltd., HR

F.No.HQRPRCAPPLY00004700AM23

Meeting No.10/AM24 held on 12.07.2023

Subject: Extension of EOP against Advance Authorization No.3310030588 dated 06.09.2019.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No. 02 M/s. APAR Industries Limited, Vadodara

F.No.HQRPRCAPPLY0000247AM24

Meeting No.10/AM24 held on 12.07.2023

Subject: To decide whether value added product can be allowed to manufacture the end product under 16 Advance Authorizations No.(1) 3410043984 dated 21.03.2018, (2) 3410044027 dated 09.04.2018, (3) 3410044026 dated 09.04.2018, (4) 3410044028 dated 09.04.2018, (5) 3410044066 dated 19.04.2018, (6) 3410044281 dated 26.06.2018, (7) 3410044303 dated 05.07.2018, (8) 3410044555 dated 08.10.2018, (9) 3410044556 dated 08.10.2018, (10) 3410044569 dated 10.10.2018, (11) 3410044571 dated 10.10.2018, (12) 3410044570 dated 10.10.2018, (13) 3410044796 dated 07.01.2019, (14) 3410045140 dated 15.05.2019, (15) 0310822820 dated 02.08.2018 and (16) 0310822970 dated 10.08.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023.Earlier the case had been considered in Meeting No. 36/AM23 HELD ON 28.03.23 as PH Case 19. Shri Navendu K.Bhardwaj, Mr. K.N. Vakharia, Mrs. I.C. Thakur and Mr.AnupamShukla are Authorized Representative appeared on behalf of the firm and made the following submissions:-

Applicant's statement: This is a review case of PRC Meeting No.36/AM23 held on 28.03.2023 (Case No.19) wherein Committee reject the case. In this review application they refer to their 16 Advance Authorisation (14 issued by RA Vadodara and 2 issued by Zonal RA Mumbai) out of which export obligation has been completed in all licenses and import of Aluminium plates/sheet/coil were made in 12 licenses only. Out of 16 AAs EO was fulfilled in 10AAs having self declared input description as Aluminium Plates/sheet/coil. In respect of 06 AAs exports have been completed and import was not made. Subsequently, the Norms Committee has ratified the different import item to be imported as Aluminium ingot/wire rod. But in their case they have already completed their export and imports thus the compliance of NC decision is not possible. The AAs was applied under self declared No-norms basis and the imported item claimed/declared are capable of being used and infact used in manufacturing of resultant product and they have achieved 15% value addition. On the strengths of earlier ratification made by the Norms Committee(in the past in their own case in respect of AA No.3410040576 dated 25.09.2014 and repeat basis AA No.3410042306 dated 24.06.2016) had correctly and legally ratified the self-declared No Norms as per the self declaration given in the AA and allowed Aluminium Plates/sheets/coils/slabs without any issue and thus they had applied confidently for the same inputs in all 16 AAs. Hence they are requesting to allow restore the description of imported item as mentioned in subject licenses.They stated that they got the understanding that their imports will be ratified and they have withdrawn writ petition from High Court.

During the PH they stated that their fresh submissions may be taken into account, including that their import is not a value added item and it was essential for them to make their exports.NC has not considered their request favourably. They also stated they have given documentary evidence to support justification for import of value added items and cogent reasons in support of genuine hardship faced by them. They stated they have received customs notices to produce EODC against 16 AAs against which exports and imports are completed as per description given in AAs but these are not getting closed due to difference in description mentioned in AAs and the rejection order of NC.

The case had earlier been discussed in PIC and it was observed that it is not a PIC matter and whatever decision is to be taken should be within the contours of the PIC decision already taken earlier.

Decision: The Committee examined the case on the basis of submission made by the firm and heard the representatives and decided to refer the matter to PC-4 for detailed examination in consultation with other authorities in case required, after which matter will be brought back to PRC.

(Action: Applicant/PC-4)

Case No. 03 M/s. Star Vetchem Pvt. Ltd., Hyderabad

F.No.HQRPRCAPPLY00000312AM24

Meeting No.10/AM24 held on 12.07.2023

Subject: Condonation / Procedure laps issue of Advance license for export product 'ACIDOVIT (Compounded Animal Feed) against Advance Authorization no. 3210064990 dated 11.07.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. Shri Nikhil Kasu is Authorized Representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: This is a review case of PRC Meeting No.03/AM24 held on 12.05.2023 (Case No.12) wherein Committee reject the case. In this review application the applicant stated that they are a genuine company involved in the manufacturing of animal feed supplements for the past 25 years. They have also adhered and duly fulfilled to the value addition limit mentioned in the FTP. In this case the Norms Committee has rejected their case stating that "the firm has imported Vitamins on self declaration basis which is not permissible under para 4.11 (ix) of FTP. That license was issued by the RA under para 4.07 of HBP but it was to be issued/applied under para 4.4.2 of HBP. It is stated in the para 4.7 of HBP as "For export of perfumes, perfumery compounds and various feed ingredients containing vitamins, no authorisation shall be issued by RA and applicants may apply under para 4.4.2 above. "Since they were issued an AA license by the RA, they have proceeded with the imports and fulfilled the necessary export obligation along with the value addition. After importing when they received a letter from the RA to surrender their license they have duly obliged and surrendered it to the RA and not imported any items. They were not aware of the relevant para under the FTP and they have only proceeded with the imports as per the issued AA. Hence they are requesting to allow condonation/procedure laps against subject license.

Decision: The Committee heard and went through the justification furnished 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, it decided to maintain the earlier decision of PRC in its MeetingNo.03/AM24 held on 12.05.2023 (Case No.12).

(Action: Applicant)

Case No. 04 M/s. Betul Oil Ltd., Mumbai

F.No.01/60/162/189/AM18/PRC

Meeting No.10/AM24 held on 12.07.2023

Subject: Revalidation of 5 Advance Authorization No.(i) 31002899 dated 22.12.1998, (ii) 2313378 dated 22.12.1998, (iii) 31002874 dated 07.12.1998, (iv) 03028241 dated 01.03.1999 and (v) 2313379 dated 22.12.1998.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No. 05 M/s. Oppo Mobiles India Pvt. Ltd., Gurgaon

F.No.HQRPRCAPPLY00004286AM23

Meeting No.10/AM24 held on 12.07.2023

Subject: To allow additional 2% Adhoc MEIS benefit against 12 shipping bills for the period January 2020 to March 2020.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No. 06 M/s. Nilkamal Limited, Mumbai

F.No.HQRPRCAPPLY00000334AM24

Meeting No.10/AM24 held on 12.07.2023

Subject: Revalidation of Advance Authorization No.0310832362 dated 22.10.2019.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No. 07 M/s. Colorcon Asia Pvt. Ltd., Goa

F.No.HQRPRCAPPLY000004351AM23

Meeting No.10/AM24 held on 12.07.2023

Subject: Regularisation of export towards fulfilment of EO against Advance Authorisation No.1710006604 dated 24.04.2017.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No. 08 M/s. Goa Ship Yard Ltd., Goa

F.No.HQRPRCAPPLY00004640AM23

Meeting No.10/AM24 held on 12.07.2023

Subject: To allow MEIS benefit against 4 Shipping Bill No.(i) 2468 dated 20.10.2016, (ii) 603 dated 22.05.2017, (iii) 751002 dated 24.07.2017 and (iv) 107218 dated 22.03.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. The firm appeared through Video Confenrencing and made the following submissions:-

Applicant's statement: This is a review case of PRC Meeting No.03/AM23 held on 22.04.2022 (Case No.38) wherein Committee reject the case. In this review application they have stated that in case of export of Ships, it is not possible to generate online SB through ICEGATE as required details for generation of SBs like Rotation Number (RO), Export Goods Manifest (EGM) or International Maritime Organisation (IMO) number are not available at the time of export as ships are not exported as cargo through a liner vessel carrying the general cargo to have RO/EGM/IMO number but exported/sails on its own power to country of export. Hence ships are exported under manual SB post approval of Commissioner of Customs from port of export. In view of the above, manual SBs being not interlinked to DGFT portal, concerned RA is not in a position to verify and process their claims through online as stipulated under FTP. They have already indicated in SB that they intend to claim reward under MEIS scheme in all four SBs. Hence they are requesting to allow MEIS benefit against subject Shipping Bills.

Decision: The Committee examined the case on the basis of submission made by the firm and heard the representatives. The Committee advised the firm to obtain a confirmation from the customs authority to the effect that manually issued MEIS would be acceptable at the EDI port. Thereafter, the matter would be taken up again.

(Action: Applicant)

Case No. 09 M/s. Komatsu India Pvt. Ltd., Kancheepuram

F.No.HQRPRCAPPLY00000124AM23

Meeting No.10/AM24 held on 12.07.2023

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

1. **Disclaimer certificate of L&T in favour of Komatsu to claim drawback benefit.**

2. **Komatsu and L&T were joint venture partner.**

3. **Contract manufacturing by L&T was only for transition period after exit of both partners from JV till manufacturing unit of Komatsu becomes operational in Tamil Nadu.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. Shri T. Lakshmi Narayan and Mr.Narender Kumar Chopra are Authorized Representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: This is a review case of PRC Meeting No.32/AM23 held on 24.02.2023 (Case No.54) wherein Committee reject the case. In this review application they have stated that drawback under Rule 6 or 7 allows claim of drawback either by manufacturer or an exporter. All industry rate of drawback however can be claimed under drawback rule 3 only by an exporter. Komatsu is an exporter supplier in this case for supply of 43 excavators in this case. AA is also allowed to be issued either to an exporter tied up with manufacturer or to manufacturer tied up with merchant exporter. Brand rate of drawback in physical exports can also e claimed either by an exporter against disclaimer of a manufacturer or by manufacturer against disclaimer of exporter. FTP was not very clear for understanding that Brand rate of drawback under deemed exports can only be claimed by manufacturer and not be supplier exporter. In this case L&T is manufacturer and Komatsu is a supplier exporter. The commercial contract and arrangements between L&T and Komatsu were that customs duties will be paid by Komatsu. The procedural lapse is due to lack of provisions / understanding not very clear from FTP/HBP. The FTP is very clear who can apply and obtain AA. Similar provisions are not vivid in deemed exports. Komatsu is an Indian company domestic manufacturer and exporter. The customs duties have not been neutralised in this case. The very objective of exports gets defeated when drawback is denied to an exporter. In Para 7.01 condition is fulfilled as supply of goods as specified in paragraph 7.02 shall be regarded as deemed exports provided goods are manufactured in India. They at Komatsu got the goods manufactured in India from contract Manufacturer L &T and exported under deemed exports to the holder of an EPCG License. Deemed exports supply in their case had not left the country and payment for such supply has been received fully in INR as per provision of Para 7.01 and qualify for deemed exports . KOMATUSU and L &T were partners in JV Company for 15 Years. L & T is only a contract manufactured and not a supplier of goods under deemed exports. Customs duties were paid by KOMATSU and not by L & T. Orders by buyers were given to KOMATSU or KomatsuBrandbacked by warranty and after sale service & Parts. Custom duty paid goods were imported by KOMATSU in their names under bill of entries and supplied to L & T for contract manufacturing of balance 43 excavators during transition period after exit from JV Company mutually. Invalidation letters were also issued by holder of EPCG licenses in the name of Komatsu. Export proceeds by buyer also received by KMATSU. It was very difficult to seek invalidation letter in the name of contract manufacturer L &T from Buyer considering KOMATU brand, warranty and spare parts for long term assurance. L &T has given Disclaimer certificate for claim of drawback in favour of KOMATUS. Contract Manufacturing was limited to only balance 43 Excavators and thereafter. KOMASTU India Pvt Ltd., commenced the complete operations to manufacture for domestic and exports after transition period and continuing till date. KOMATSU invested over Rs 700crores in their unit in Tamilnadu post exit from JV company. Komatsu India Pvt Ltd., is manufacturer exporter as per IEC 046005818 with status of Two Star Export House Certificate. Hence they are requesting to allow drawback benefit of Drawback of Rs.1,05,73,534/- under deemed exports category to Komatsu Indian Pvt. Ltd., instead and against the disclaimer of Contract manufacturer L&T Construction Pvt. Ltd of Hydraulic Excavator for supply of goods under category 7.02 (c).

Decision: The Committee heard and went through the justification furnished by the firm and found no merit in the request and **hence decided to maintain rejection of the earlier decision of PRC in its** Meeting No.32/AM23 held on 24.02.2023 (Case No.54).

(Action: Applicant)

Case No. 10 M/s. Louis Dreyfus Company India Pvt. Ltd., Gurgaon

F.No.HQRPRCAPPLY00000191AM24

Meeting No.10/AM24 held on 12.07.2023

Subject: Issuance of NOC for allowing duty drawback on Deemed Exports by way of Brand rate Fixation in lieu of Advance Authorization / Conversion of Deemed export invoice from Advance Authorization to duty drawback scheme.

This case last considered in PRC Meeting No.05/AM24 held on 13.06.2023 (Case No.28) wherein Committee decided to call the firm for personal hearing which was afforded on 12.07.2023. Shri LokeshTiwari, Shri SanjeevChauhan and Shri Arun Soodare Authorized Representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through.The applicant stated that above license were issued by the RA, CLA New Delhi on the basis of Pre Export Condition and in obedience to the same they made exports first against the authorization and approached RA for issuance of EODC for making imports subsequently. Abiding by the Pre-Export condition they did not import the items under license as it was not allowed for import prior to fulfilment of exports. However, all the exports made under the mentioned licenses were manufactured out of imported material only for which they paid the entire Custom Duty. Being a common exporter they were not aware of the whole policy procedure and mistakenly they also followed the same notification conditions as were printed in the license. They have made exports (Deemed exports to EOU) using imported material, they should be allowed a refund of duties that they have actually paid by way of deemed export supplies as they fall under the preview of Deemed Exports as per Para 7.02 (b) FTP. Since they have not made any imports against the subject license they have not miss-utilized or taken any kind of undue benefit against subject licence or have made any financial loss to the Government. Hence they are requesting to issue NOC allowing them to apply for Brand Rate Fixation Duty Drawback in order to compensate for the Customs Duty loss incurred on the imported inputs used in the exports made against the license.

Decision: The Committee heard and went through the justification furnished by the firm and found no merit in the request and **hence decided to maintain rejection of the earlier decision of PRC in its** Meeting No.05/AM24 held on 13.06.2023 (Case No.28).

(Action: Applicant)

Case No. 11 M/s. VishindasHolaram, Mumbai

F.No.HQRPRCAPPLY000003899AM23

Meeting No.10/AM24 held on 12.07.2023

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

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No. 12 M/s. Hyundai Motor India Ltd., Kancheepuram

F.No.HQRPRCAPPLY000004720AM23

Meeting No.10/AM24 held on 12.07.2023

Subject: To allow MEIS benefit against 23 shipping bills.

This case was last considered in PRC Meeting No.03/AM23 held on 22.04.2022& 05.05.2022 (Case No.66) wherein Committee reviewed and 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** which was afforded on 12.07.2023. Shri K. Mohanasundaram and Shri S. Sathishare Authorized Representatives appeared on behalf of the firm and made the following submissions:

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through.This is review case of PRC Meeting No.05/AM22 dated 09.07.2021 (Case No.06), wherein the Committee maintain the rejection of earlier PRC meeting No.10/AM21 dated 10.09.2020 (Case No.10).The applicant stated that they are regularly export cars to various countries through Chennai port, the SBs filed by their CHA were inadvertently ticked "N" instead of "Y" for claiming the Chapter 3 MEIS – reward scheme. Hence these SBs are held up at customs and not getting transmitted to DGFT for availing MEIS incentives. They have received the Certificate of Amendment vide F.No.S.Misc.340/2020-EDC dated 27.10.2020 from Customs, Chennai with an advice to amend reward scheme as "Y" in the SBs basis Section 149 of customs act with the reason for manual amendment stating corrections requested could not be carried out in the EDI SBs after completion of export. Despite several followup with Customs, Chennai and DGFT Chennai the export details of the above SBs are not transmitted and they were not able to apply for MEIS. Hence they are requesting to allow MEIS Scrip for 26 S/Bills for the value of Rs. 84.98 lacs.

Decision: The Committee heard and went through the justification furnished by the firm and found no merit in the request and **hence decided to maintain the earlier decision of PRC in its** Meeting No.03/AM23 held on 22.04.2022& 05.05.2022 (Case No.66).

(Action: Applicant)

Case No. 13 M/s. Lava International Ltd., U.P

F.No.HQRPRCAPPLY00004705AM23

Meeting No.10/AM24 held on 12.07.2023

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.

This case was last considered in PRC Meeting No.04/AM24 held on 26.05.2023 (Case No.11) wherein 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** which was afforded on 12.07.2023. Shri Rohit Jain is Authorized Representatives appeared on behalf of the firm and made the following submissions:

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through.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 examined the case on the basis of submission made by the firm and heard them in PH. They were advised to follow the mechanism laid down in FTP/HBP for such situations.

(Action: Applicant)

Case No. 14 M/s. Emerson Electric Company (India) Pvt. Ltd., Nashik

F.No.HQRPRCAPPLY000000174AM24

Meeting No.10/AM24 held on 12.07.2023

Subject: Revalidation of MEIS Scrip No.0319261107 dated 27.11.2019.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No. 15 M/s. Emerson Electric Company (India) Pvt. Ltd., Nashik

F.No.HQRPRCAPPLY000000173AM24

Meeting No.10/AM24 held on 12.07.2023

Subject: Revalidation of MEIS Scrip No.0319269837 dated 09.01.2020.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 12.07.2023. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No. 16 M/s. Glenmark Pharmaceuticals Ltd., Mumbai

F.No.HQRPRCAPPLY00338697AM22

Meeting No.10/AM24 held on 12.07.2023

Subject: To count the export of 2 Shipping Bills No.5414026 dated 24.09.2020 & 5444482 dated 25.09.2020 against Advance Authorization No.0310835633 dated 18.04.2020 towards redemption / regularization purpose only.

This case was last considered in PRC Meeting No.06/AM24 held on 19.06.2023 (Case No.01) wherein 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** which was afforded on 12.07.2023. Shri GaneshGoswami, Shri Shibu Joseph, Shri Kishan Singh Kaira and AnuragKheraare Authorized Representatives appeared on behalf of the firm and made the following submissions:

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through.The applicant has stated that they have obtained the subject advance authorisation with UQC for export product in PACKS and import item in KG. In order to improve data quality, JNPT Custom on 18.8.2020 issued a PN No.101/2020 for streamlining of UQC in Bill of Entry and Shipping Bills. They have accordingly issued revised list of UQC and removed PACKs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against the Advance Authorisation having UQC as "PACKS". They have decided to clear their export shipment under "FREE/BRAND RATE DBK (9801) with Zero DBK by mentioning the Advance Licence details on Custom Invoice & Shipping Bills to get it account at the time of redemption. Later they have also amended the advance authorisation on UQC as "Numbers". Hence, they are requesting to count the export made under 2 shipping bills against above mentioned Advance Authorisation for regularization and closure purpose.

Decision: The Committee heard and went through the justification furnished by the firm and discussed the matter at length. The Committee decided to defer the case and advised the applicant to approach the customs authority along with the statements as made by them before PRC and obtain a confirmation from the customs authority to the effect that due to mentioning the UQC in "Packs", the exporter was prevented from filing the concerned shipping bills under the advance authorisation scheme. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant)

Case No. 17 M/s. Glenmark Pharmaceuticals Ltd., Mumbai

F.No.HQRPRCAPPLY00347528AM22

Meeting No.10/AM24 held on 12.07.2023

Subject: To count the export made through 10 free Shipping Bills towards fulfillment of EO against Advance Authorisation No.0310831647 dated 19.09.2019.

This case was last considered in PRC Meeting No.06/AM24 held on 19.06.2023 (Case No.01) wherein 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** which was afforded on 12.07.2023. Shri Shri Ganesh Goswami, Shri Shibu Joseph, Shri Kishan Singh Kaira and AnuragKheraare Authorized Representatives appeared on behalf of the firm and made the following submissions:

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.21). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022. However, firm vide mail dated 01.12.2022 intimated that the concerned persons who are to represent in the PH are travelling and requested to defer. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through.The applicant has stated that they have obtained the subject advance authorisation with UQC for export product in PACKS and import item in KG. In order to improve data quality, JNPT Custom on 18.8.2020 issued a PN No.101/2020 for streamlining of UQC in Bill of Entry and Shipping Bills. They have accordingly issued revised list of UQC and removed PACKs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against the Advance Authorisation having UQC as "PACKS". They have decided to clear their export shipment under "FREE/BRAND RATE DBK (9801) with Zero DBK by mentioning the Advance Licence details on Custom Invoice & Shipping Bills to get it account at the time of redemption. Later they have also amended the advance authorisation on UQC as "Numbers". Hence, they are requesting to count the export made under 10 shipping bills against above mentioned Advance Authorisation for regularization and closure purpose.

Decision: The Committee heard and went through the justification furnished by the firm and discussed the matter at length. The Committee decided to defer the case and advised the applicant to approach the customs authority along with the statements as made by them before PRC and obtain a confirmation from the customs authority to the effect that due to mentioning the UQC in "Packs", the exporter was prevented from filing the concerned shipping bills under the advance authorisation scheme. Thereafter the case may be brought back again before PRC for a decision.

Action: Applicant)