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MINUTES OF 1st MEETING OF AM-26 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 15.04.2025.

First Meeting for AM-26 of the EPCG Committee was held on 15.04.2025 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**
1	M/s Shree Sadguru Creation, Surat
2	Dohler India Private Limited, Pune
3	M/s International Print-O-Pac Ltd, New Delhi
4	Aar Dee Extrusions (India) Private Limited, Mumbai
5	M/s Tata Steel Ltd., New Delhi
6	Aggarwal Fibres Private Limited, Panipat
7	Hasthshilp Designer Crete Private Limited, Maharashtra
8	Tavaasmi Cotton And Agro Industries Pvt. Ltd, Chennai
9	Cantabil Retail India Limited, New Delhi
10	Okay Packaging Pvt. Ltd, Mumbai
11-15	M/s Pansuriya Impex LLP, Mumbai
16	Nasik Metaldust Pvt. Ltd., Nashik
17	Hasthshilp Designer Crete Private Limited, Pune
18	M/s Honour Lab Limited, Telangana
19	Paul Resort & Hotels Pvt. Ltd, Bangalore
20	Suyash Global Private Limited, Mumbai
21	Jaya Hind Industries Private Limited, Maharashtra
22	Saptagiri Packagings Private Limited, Maharashtra
23	Vital Paper Products Private Limited, Andhra Pradesh
24-25	Araflex Gaskets and Jointings Private Limited, Mangalore
26	Alex Grinders Pvt. Ltd., Mumbai
27	A W Faber Castell (India) Private Limited, Maharashtra
28	Paul Resort & Hotels Pvt. Ltd, Bangalore

29	Siera Silk Mills Pvt. Ltd, Bengaluru
30-33	Kader Exports Private Limited , Maharashtra
34	M/s Damantex Fabrics , Maharashtra
35	Sanjeev Flexi Pack Private Limited , Maharashtra
36	M/s Syrma SGS Technology Ltd., Mumbai
37	Safal Food Products Pvt. Ltd, Nagpur
38	M/s Kanwar Ganga Pulses, Nagpur
39	M/s Swastik Industries, Mumbai
40	M/s ARGH Textiles, Kolhapur
41	M/s Asian Herbex Limited, Hyderabad
42	Rajamane Telectric Private Limited, Bangalore
43	Kader Investment and Trading Company Private Limited, Maharashtra
44	M/s Aditya Agro Industries, Khambhat
45	Aakriti Super Snacks Private Limited, Raipur
46	Deesan Agro-Tech Private Limited, Maharashtra
47	Greatoo (India) Private Limited, Tamil Nadu
48	Electro Force (India) Limited, Mumbai
49	Navya Foods Pvt. Ltd., Hyderabad
50	Bagadia Chaitra Industries Private Limited, Bangalore
51	Piccadily Hotels Pvt. Ltd., New Delhi
52	CuraTeQ Biologics Private Limited, Telangana
53	M/s Bhanu Farms Ltd., Kolkata
54	Shree Sannidhi Foods Pvt. Ltd, Andhra Pradesh
55	Kals Breweries Private Limited, Chennai
56	Meera Cotton & Synthetics Mills Pvt. Ltd., Mumbai

Case No- 1: M/s Shree Sadguru Creation, Surat
F. No. HQRPRCAPPLY00013086AM25

Subject: Request for enhance duty saved amount and EO as per duty utilized against the EPCG authorization No. 5230024392 dated 01.05.2017 under Zero duty EPCG Scheme.

Earlier the request of the firm for condonation of delay in submission of Installation Certificate in respect of subject EPCG authorization was placed before the EPCG Committee Meeting No. 8- AM24 dated 28.10.2024 and decision of the Committee is as under:

"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.10000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending".

2. The firm submitted that after the decision of EPCG Committee, they have submitted application for installation certificate at DGFT site. Further, they came to know that excess duty has been utilized more than 10%.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** for condonation of the procedural lapse in excess utilization beyond 10% of duty saved mentioned in the EPCG Authorization No. 5230024392 dated 01.05.2017 and to allow condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16 of HBP 2015-20, subject to payment of composition fee of Rs. 5,000/- per year. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place.

This is further subject to the condition that party is to submit additional BG/LUT to the Customs authority. EO shall also automatically stand enhanced proportionally.

This has the approval of DG, DGFT.

<u>Case No- 2: Dohler India Private Limited, Pune</u>
F. No. HQRPRCAPPLY00013065AM25

Subject: Request for Re-fixation/Amendment of Annual Average EO in respect of EPCG Authorization No. 3130006086 dated 21.10.2011 under 3% Scheme.

In support of their request the firm submitted that :-

i. While applying for subject EPCG authorization, due to oversight, instead of giving preceding 3 years export of only 4 relevant export products, they had typed their Company's all export products and their AEO was fixed wrongly Rs. 10,75,31,989.00.
ii. Their total duty saved value of authorization is only Rs. 4.72 lakhs and actual average EO as per relevant 4 HS code export items should have been Rs. 4,20,50,348 instead of Rs. 10,75,31,989.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA to examine and decide the case as per policy on merit.

<u>Case No- 3: M/s International Print-O-Pac Ltd, New Delhi</u>
F. No. HQREPCGPRAPP00000474AM25

Subject: Request for clubbing and redemption against EPCG authorizations No. 0530142279 dated 02.11.2006, 0530144422 dated 24.08.2007 and 0530143126 dated 23.02.2007.

In support of their request the firm has submitted that they have submitted the application for clubbing and redemption to CLA, New Delhi. However, all the subject three EPCG authorizations were expired at the time of submission of application.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA to examine and decide the request on merit as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose of the subject EPCG authorisations.

<u>Case No- 4: Aar Dee Extrusions (India) Private Limited, Mumbai</u>
F. No. HQRPRCAPPLY00013085AM25

Subject: Request for consideration of Third Party Export Shipping Bills in respect of 2 EPCG Authorizations No. 0330029989 dated 12.07.2011 and 0330029904 dated 04.07.2011 under zero Concessional duty.

The firm has submitted that they have exported most of the Goods under above Authorizations manufactured by them. But lack of Export Orders and slowdown of export of same product, they have to export the remaining goods through Third Party Export orders.

2. Due to lack of knowledge only Authorization No. and IEC No. of Authorization holder is missing in the Third Party Shipping Bills. The firm request to kindly allow considering the third party exports.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA concerned for further examination.

<u>Case No- 5: M/s Tata Steel Ltd, New Delhi</u>
F. No. 01/36/218/49/AM-25/EPCG

Subject: Request for

i. **Condonation of payment of Custom Duty along with interest of the damaged equipment**
ii. **Allow exemption in submission of Consumption Certificate**
iii. **Allow to surrender the damaged equipment to the salvage buyer**

In respect of EPCG Authorization No. 0231005439 dated 15.11.2023 under 0% Concessional Duty.

The firm has stated that they obtained EPCG Authorization for import of spares. One of their consignment Duty saved value of Rs. 1.71 Cr was declared unfit for use by the supplier- (damaged beyond economic repair).

2. The firm has also stated that the supplier communicated that the cost of importing new material would be more feasible than repair at overseas supplier factory premises and re-import back to India. In the view

of this, the firm (M/s Tata Steel Ltd) was sanctioned a claim amount of Rs. 5.8 Cr along with salvage value of Rs. 3 lakhs on surrendering the damaged equipment to the salvage buyer by the Insurance company against the loss caused to the consignment.

3. The firm has further stated that EO has been fulfilled by considering the duty saved amount of the damaged equipment.

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- 6: Aggarwal Fibres Private Limited, Panipat
F. No. HQREPCGPRAPP00000420AM25

Subject: Request for extension for 1 Year beyond 8 th Year in EOP in respect of EPCG Authorization No. 3330004361 dated 21.11.2016 under zero Concessional duty.

The firm has submitted that they have taken EOP extension in their Authorization up to dated 21.11.2024 for completing the EO and they have completed the EO USD- 8,88,253/- @ 87.60% of total EO as liable but due to some circumstances they cannot complete the balance EO 12.40% in time period and now they want to take the extension beyond 8th year for 1 Year for completing the balance EO.

Decision: 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 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 7: Hasthshilp Designer Crete Private Limited, Maharashtra
F. No. HQRPRCAPPLY00013168AM25

Subject: Request for EOP Extension and Condonation of 1.85% shortfall as per Para 5.12 of Handbook of Procedures 2009-2014 in respect of EPCG Authorization No. 3130007057 dated 07.12.2012 under 3% Concessional duty.

The firm has submitted that they were granted an extension of the EO Period (EOP) until 06.06.2024 by RA, Pune on 14.03.2024. Their EO as per actual duty saved amount comes to USD 4778357.45, out of which they had fulfilled USD 2096642.20 (43.88%) of their obligation up to 11.03.2023. For the remaining 56.12%, they had multiple third party export orders from vitrified tile exporters. Upon receiving the extension as on 14.03.2024, they promptly commenced and completed production.

2. Their export product, vitrified tiles, is a flooring material whose delivery is entirely dependent on the buyer's instructions. The dispatch can only take place once the buyer has completed their construction and provides confirmation. Until then, the manufacturer is required to store the material at the factory.

3. Once the situation stabilized and their foreign buyer finally confirmed the order, the exporter instructed us to dispatch the material, which had been stored in the factory for over four months. However, by the time they initiated dispatches, their EPCG authorization had expired.

4. They communicated these challenges to Customs authorities, who acknowledged our difficulties and allowed their shipments under EPCG scheme, ensuring that the EPCG number was mentioned on all shipping bills. By October 2024, they had successfully fulfilled obligation.

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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 8: Tavaasmi Cotton And Agro Industries Pvt. Ltd, Chennai
F. No. HQRPRCAPPLY00013071AM25

Subject: Request for:

i. **First Block Extension**
ii. **EOP Extension up to 31.12.2021 under PN No. 53 dated 20.01.2023**
iii. **Further EOP Extension up to 31.12.2025 i.e. (6+4 Years)**
iv. **Condonation of delay in submission of Installation Certificate**

In respect of EPCG Authorization No. 0730014693 dated 29.07.2015 under 0% Concessional Duty.

In support of their request, the firm has stated that they had faced financial constraints also affected by Covid epidemics during the year 2020 to 2022. The firm has now tied up with a third party exporter (M/s Shankar Cotton Fibres (P) Ltd., Ahmedabad) and exports for US$ 186,496,.95 of the total SEO to be fulfilled for US$ 360,836 have been made against third party exports.

2. As per Installation Certificate dated 23.12.2015 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 23.12.2015.

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 5.14 of HBP, 2015-20 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 advise the firm to **approach RA** for extension of EO 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 3rd request: 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

In respect of 4th 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- 9: Cantabil Retail India Limited, New Delhi
F. No. HQRPRCAPPLY00013175AM25

Subject: Request for condonation for wrong mentioning of EPCG Authorization No. in Shipping bills in respect of 3 EPCG Authorization Nos. under 0% Concessional Duty.

i. **0530174687 dated 15.07.2019**
ii. **0530174492 dated 07.06.2019**
iii. **0530170638 dated 23.06.2017**

The firm has stated that they have fulfilled the EO within stipulated period against Shipping Bill No. 1004531 dated 29.01.2020, against the subject 3 EPCG Licenses.

2. The firm has further stated that due to oversight in the Shipping Bill No. 1004531 dated 29.01.2020, their earlier EPCG license No. 0530169875 dated 14.03.2017 was mentioned. The firm has also stated

that this EPCG License had the same export items as mentioned in other two EPCG Licenses.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of wrong mention of EPCG Authorization No. towards fulfillment of Specific EO in respect of EPCG Authorization No. 0530174687 dated 15.07.2019, 0530174492 dated 07.06.2019& 0530170638 dated 23.06.2017, subject to the conditions that the EPCG authorization number mentioned on the Shipping Bills have not been considered against EO fulfilment of EPCG Authorization No. 0530169875 dated 14.03.2017, there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

Case No- 10: Okay Packaging Pvt. Ltd,, Mumbai
F. No. HQREPCGPRAPP00000491AM25

Subject: Request for:

i. **1st Block EOP Extension**
ii. **EOP Extension for 2 years i.e. (8+2 years)**

In respect of EPCG Authorization No. 0330019889 dated 25.04.2008 under 03% Concessional Duty.

In support of their request, the firm has stated that due to stiff competition in export market, they did not complete 50% exports in 1st Block and the firm has further stated that maintained AEP for both the years of 2nd block with specific exports made to the extent of 49.86% therefore, the balance specific exports of 40.1% was completed after the period of 8 years.

2. The firm has also stated that they have maintained the AEPs for all the 10 years and also completed specific exports within 10 years and AEP to be maintained per year Rs. 79,946.66.

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 EO Period 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, 2004-09 and late fee of Rs. 10,000/- for regularization purposes.

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 8th year to 10th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2004-09 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.

<u>Case No- 11: M/s Pansuriya Impex LLP, Mumbai</u>
F. No. HQREPCGPRAPP00000479AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048223 dated 04.12.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that they obtained Installation Certificate within the prescribed time but the Certificate was erroneously not submitted to RA within time.

2. As per Installation Certificate dated 26.06.2018 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 30.04.2018 vie BOE No. 6017927 dated 17.04.2018.

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.

<u>Case No- 12: M/s Pansuriya Impex LLP, Mumbai</u>
F. No. HQREPCGPRAPP00000477AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330046824 dated 31.03.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that they obtained Installation Certificate within the prescribed time from Chartered Engineer but the Certificate was erroneously not submitted to DGFT Office within time.

2. As per Installation Certificate dated 28.11.2017 issued by

Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 29.08.2017 vie BOE No. 2770984 dated 08.08.2017.

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- 13: M/s Pansuriya Impex LLP, Mumbai
F. No. HQREPCGPRAPP00000480AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048635 dated 05.02.2018 under 0% Concessional Duty.

In support of their request, the firm has stated that they obtained Installation Certificate within the prescribed time but the Certificate was erroneously not submitted to RA within time.

2. As per Installation Certificate dated 26.06.2018 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 10.03.2018 vie BOE No. 5373615 dated 27.02.2018.

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- 14: M/s Pansuriya Impex LLP, Mumbai
F. No. HQREPCGPRAPP00000478AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330047077 dated 05.05.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that they obtained Installation Certificate within the prescribed time but the Certificate was erroneously not submitted to DGFT Office within time.

2. As per Installation Certificate dated 12.08.2017 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed

at the firm's premises on 10.07.2017 vie BOE No. 0002077 dated 27.06.2017.

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 .

<u>Case No- 15: M/s Pansuriya Impex LLP, Mumbai</u>
F. No. HQREPCGPRAPP00000482AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049375 dated 08.06.2018 under 0% Concessional Duty.

In support of their request, the firm has stated that they obtained Installation Certificate within the prescribed time but the Certificate was erroneously not submitted to RA within time.

2. As per Installation Certificate dated 13.09.2018 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 18.07.2018 vie. Invoice No.16/ 18-19 dated 09.07.2018.

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- 16: Nasik Metaldust Pvt Ltd, Nashik</u>
F. No. HQRPRCAPPLY00013106AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130010065 dated 14.08.2017 under zero Concessional Duty.

The firm has submitted that they have installed machine in time & also taken installation in time but due to oversight & unawareness, not submitted the installation certificate RA, Nashik. They have fulfilled 100% EO & would like to apply for redemption.

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

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130010065 dated 14.08.2017	3080927 dated 02.09.2017	16.10.2017	12.12.2017

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- 17: Hasthshilp Designer Crete Private Limited, Pune
F. No. HQREPCGPRAPP00000481AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130007057 dated 07.12.2012 under 3% Concessional Duty.

The firm has submitted that they have fulfilled 100% EO. After obtaining the license, they completed the imported capital goods. 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 had been overlooked to submit the installation certificate RA, Mumbai.

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

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130007057 dated 07.12.2012	8999199 and 8999198 dated 11.01.2013	10.02.2013	14.03.2013

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 .

Case No- 18: M/s Honour Lab Limited, Telangana
F. No. HQREPCGPRAPP00000486AM25

Subject: Request for Condonation of delay in submission of

Installation Certificate in respect of EPCG Authorization No. 0930013716 dated 27.07.2018 under zero Concessional Duty.

The firm has submitted that due to Covid Pandemic situation, they were unable to obtain the certificate immediately after installation of the equipment and unable to submit the installation certificate within the prescribed time period.

2. Further, the firm stated that they have submitted the copy of Installation Certificate at RLA, Hyderabad for their intimation as per Para 5.04 of HBP Vol. The RLA, has processed their application and issued a DL dated 19.02.2025 wherein advised them to approach PRC for acceptance of the Installation Certificate.

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

Sl. No.	Authorization & Date	BOE No. Date &	Date of Installation	Date of Issue of IC
1	0930013716 dated 27.07.2018	9199982 dated 10.12.2018	06.02.2019	24.01.2025

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. 50,000/- 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- 19: Paul Resort & Hotels Pvt. Ltd, Bangalore
F. No. HQRPRCAPPLY00013222AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730015620 dated 29.06.2016 under 0% Concessional Duty.

The firm has stated that they had appointed a person to exclusively look after the compliance requirements of the DGFT formalities. Unfortunately, midway through the project and appointed for satisfactory compliance left the job and there was discontinuance in the submission of documents for satisfying compliance requirements. However, due to lack of knowledge they were not submitted IC to the concerned Authorities.

2. As per Installation Certificate dated 27.03.2017 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm’s premises on 22.12.2016 vide BOE No. 6870357 dated 26.09.2016 & on 30.01.2017 vide BOE No. 6939136 dated 01.10.2016.

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 .

Case No- 20: Suyash Global Private Limited, Mumbai
F. No. HQREPCGPRAPP00000422AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048164 dated 21.11.2017 under zero Concessional Duty.

The firm has submitted that they have completed the EO in time and the Installation certificate not submitted in time, so their license is not getting closed due to delay in submission of Installation certificate. The handling staff was not aware of the policy condition for Installation submission time period therefore it is delayed.

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

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048164 dated 21.11.2017	4295402 dated 06.12.2017	20.12.2017	22.12.2017

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- 21: Jaya Hind Industries Private Limited, Maharashtra
F. No. HQREPCGPRAPP00000470AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 3130010388 dated 07.06.2018 under Zero duty EPCG Scheme.

In support of their request the firm submitted that :-

i. They obtained the subject EPCG authorization for import of CGs to be used in manufacture of export product namely Cast Articles incl. parts and components of aluminum.

ii. The Company has imported Capital Goods under the subject authorization and installed such CGs at the factory by 24.09.2018.

2. As per the Installation certificates submitted by the firm the details are as under:

i) Date of Installation of CG : 24.09.2018
ii) Date of issue of IC : 10.10.2018
iii) BOE & Date : 7234252 dated 16.07.2018.

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- 22: Saptagiri Packagings Private Limited, Maharashtra
F. No. HQRPRCAPPLY00013139AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330047331 dated 09.06.2017 under zero Concessional Duty.

The firm has submitted that they have completed our 100% EO Obligation and they have already taken installation Certificate in valid period of Six Month, but due to their negligence they have not submitted Installation Certificate within valid period to DGFT Mumbai.

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

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330047331 dated 09.06.2017	2076468 dated 13.06.2017	06.11.2017	22.01.2018

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- 23: Vital Paper Products Private Limited, Andhra

Pradesh

F. No. HQRPRCAPPLY00013067AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0930012818 dated 14.02.2017 under zero Concessional Duty.

The firm has submitted that imported capital goods were cleared by utilizing the authorization and installation has been done at the respective premises within the period six months from the date of completion of import in terms of Para 5.04 (a) of HBP 2015-20. Since the installation has happened within the period of six months at the factory premises and that there was only delay in submission of the same before the RA. The fact that the installation certificate already issued by the CE were misplaced by the employee who engaged to handle the DGFT work to comply with the necessary formalities and he had left the company without informing them. RA vide their DL dated 08.07.2024 advised them to approach EPCG/PRC in the matter.

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

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0930012818 dated 14.02.2017	0001023 dated 20.03.2017	05.06.2017	30.05.2023
2		0001254 dated 05.04.2017	09.06.2017	
3		0001774 dated 06.05.2017	13.06.2017	
4		0001303 dated 10.04.2017	17.06.2017	
5		0001583 dated 28.04.2017	11.09.2017	
6		0001775 dated 06.05.2017	15.06.2017	

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. 50,000/- 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- 24: Araflex Gaskets and Jointings Private Limited, Mangalore

F. No. HQREPCGPRAPP00000239AM25

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730016229 dated 01.02.2017 under zero Concessional duty.

The firm has submitted that they have obtained installation for above mentioned EPCG license from independent CE immediately, once the import was done, they were unable to submit the Installation Certificate to the department within stipulated time period.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730016229 dated 01.02.2017	9661056 dated 12.05.2017	21.07.2017	10.11.2017

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.

<u>Case No- 25: Araflex Gaskets and Jointings Private Limited, Mangalore</u>

F. No. HQREPCGPRAPP00000351AM25

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730016172 dated 16.01.2017 under zero Concessional duty.

The firm has submitted that they have obtained installation for above mentioned EPCG license from independent chartered engineer immediately, once the import was done, they were unable to submit the Installation Certificate to the department within stipulated time period.

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

Sl. No	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0730016172 dated 16.01.2017	07 dated 04.08.2017	25.08.2017	05.09.2017
		000879 dated 10.03.2017	15.04.2017	
		04 dated 11.04.2017	28.04.2017	

		05 dated 11.04.2017	28.04.2017	

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: Alex Grinders Pvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00013098AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048914 dated 20.03.2018 under zero Concessional Duty.

The firm has submitted the person who was looking this matter was not well and due to oversight they could not have submitted the Installation Certificate to RA, Mumbai within time period. As per RA Mumbai query letter regarding the installation certificate (IC) is not submitted within 18 months for the date of imports, nor it is submitted before 31.12.2023, in order to consider as per PN No. 22 dated 13.07.2023 with fees of Rs. 15000/- since they have submitted IC on 19.04.2024, it cannot be accepted as per Para 5.04 of HBP and PN No. 22 dated 13.07.2023.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048914 dated 20.03.2018	5710237 dated 23.03.2018	31.03.2018	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: A W Faber Castell (India) Private Limited, Maharashtra
F. No. HQREPCGPRAPP00000476AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330029462 dated 13.05.2011 under zero Concessional Duty.

The firm has submitted that they have fulfilled their EO and submitted the file for grant of EODC on 06.09.2024. Along with this file they have also submitted utilization certificate.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330029462 dated 13.05.2011	3621535 dated 26.05.2011	15.09.2011	17.09.2011

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- 28: Paul Resort & Hotels Pvt. Ltd., Bangalore
F. No. HQRPRCAPPLY00013220AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730015621 dated 29.06.2016 under 0% Concessional Duty.

The firm has stated that they had appointed a person to exclusively look after the compliance requirements of the DGFT formalities. Unfortunately, midway through the project and appointed for satisfactory compliance left the job and there was discontinuance in the submission of documents for satisfying compliance requirements. However, due to lack of knowledge they did not submit IC to the concerned Authorities

2. The firm has submitted Installation Certificate dated 13.03.2025 issued by Chartered Engineer, Capital Goods was installed at the firm's premises on 15.03.2017 vide BOE No. 8522528 dated 13.02.2017.

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. 50,000/- 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- 29: Siera Silk Mills Pvt. Ltd, Bengaluru
F. No. HQREPCGPRAPP00000368AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730011514 dated 03.08.2012 under 03% Concessional Duty.

The firm has stated that their previous Managing Director was terminally ill and passed away in early 2015, he was the key person looking after all DGFT, Customs and Authorization related matters, During his prolonged illness and struggling time (2013-2015) he has missed out to submit the installation certificate.

2. Installation Certificate dated 05.11.2012 issued by Chartered Engineer enclosed by the firm and the further details are as under:

S. No.	EPCG Authorization	BOE No. & Date	Date of Installation of CGs
1	0730011514 dated 03.08.2012	7847835 dated 04.09.2012	05.11.2012

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- 30: Kader Exports Private Limited, Maharashtra</u>
F. No. HQREPCGPRAPP00000506AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330050031 dated 05.10.2018 under zero Concessional Duty.

The firm has submitted that, their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit within stipulated time.

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

Sl.	**Authorization & Date**	**BOE No. & Date**	**Date of**	**Date of**

No.			Installation	Issue of IC
1	0330050031 dated 05.10.2018	8397306 dated 10.10.2018	20.10.2018	30.10.2018

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- 31: Kader Exports Private Limited, Maharashtra
F. No. HQREPCGPRAPP00000507AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049791 dated 28.08.2018 under zero Concessional Duty.

The firm has submitted that, their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit within stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049791 dated 28.08.2018	7892304 dated 03.09.2018	14.09.2018	29.09.2018

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- 32: Kader Exports Private Limited, Maharashtra
F. No. HQREPCGPRAPP00000502AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No 0330048421 dated 05.01.2018 under zero Concessional Duty.

The firm has submitted that, their administration office was located at Chennai, where all the paper works were handled, which they shifted to

Mumbai in same period, and due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit within stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048421 dated 05.01.2018	4768518 dated 11.01.2018	22.01.2018	31.01.2018

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- 33: Kader Exports Private Limited, Maharashtra
F. No. HQREPCGPRAPP00000503AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048279 dated 12.12.2017 under zero Concessional Duty.

The firm has submitted that, their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit within stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048279 dated 12.12.2017	5040721 dated 03.02.2018	16.04.2018	30.04.2018
		5880236 dated 06.04.2018		

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- 34: M/s Damantex Fabrics, Maharashtra
F. No. HQREPCGPRAPP00000500AM25

Subject: Request for Condonation of delay in installation certificate and Extension of 1 st Block in respect of EPCG Authorization No. 0330033476 dated 17.08.2012 under 3% Concessional duty.

The firm has submitted that they have fulfilled their EO. However, RA, Mumbai suggested them to approach PRC for the subject matter.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330033476 dated 17.08.2012	7819080 dated 31.08.2012	15.10.2012	17.10.2012

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 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 .

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 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 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 35: Sanjeev Flexi Pack Private Limited, Maharashtra
F. No. HQRPRCAPPLY00013336AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330052965 dated 09.11.2020 under zero Concessional Duty.

The firm has submitted that, they were not well aware of the procedures related to submission of Installation Certificate. Import was made but the obtained Installation Certificate late after the Installation was done. They have already completed EO and applied for Redemption to RA but due to delay in submission of Installation asked proof of submission of Installation Certificate but they did not submit it in time. Their Redemption request is pending in RA and they advised to contact PRC for condonation in delay in submission of Installation Certificate.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330052965 dated 09.11.2020	2252498 dated 06.01.2021	15.12.2021	18.12.2021

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- 36: M/s Syrma SGS Technology Ltd., Mumbai</u>
F. No. HQRPRCAPPLY00012678AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049148 dated 01.05.2018 under 0% Concessional Duty.

In support of their request, the firm has submitted that due to oversight, they have not submitted Installation Certificate to RA. However, they have installed their machinery within the specified period and obtained Installation Certificate.

2. Installation Certificate dated 03.10.2018 issued by Chartered Engineer enclosed by the firm and the further details are as under:

S. No	EPCG Authorization	BOE No. & Date	Date of Installation of CGs
1	0330049148 dated 01.05.2018	2001708 dated 14.05.2018 2000256 dated 17.05.2018 2001736 dated 16.05.2018 2001735 dated 16.05.2018	24.09.2018
		2001709 dated 14.05.2018 2002486 dated 23.07.2018	27.09.2018

		2001710 dated 14.05.2018	
		7386684 dated 27.07.2018	28.09.2018

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(s). RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT .

<u>Case No- 37: Safal Food Products Pvt. Ltd, Nagpur</u>
F. No. HQRPRCAPPLY00013328AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 6030000689 dated 19.05.2016 under 0% Concessional Duty.

In support of their request, the firm has stated that they have fulfilled 100% EO against subject EPCG and the firm been having the IC in hand but due to unawareness of the policy provision regarding submission of IC, they have not submitted in prescribed time.

2. RA, Nagpur issued DL to the firm dated 28.02.2025 stated that "*The installation certificate has not been furnished by you as on date. You are required to regularize the case by payment of customs duty with interest*".

3. Installation Certificate dated 30.11.2016 issued by Chartered Engineer enclosed by the firm and the further details are as under:

S. No.	EPCG Authorization	BOE No. & Date	Date of Installation of CGs
1	6030000689 dated 19.05.2016	6033409 dated 18.07.2016	24.11.2016

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- 38: M/s Kanwar Ganga Pulses, Nagpur</u>
F. No. HQRPRCAPPLY00013327AM25

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 6330000134 dated 13.05.2013 under zero Concessional duty.

The firm has stated that they did not receive any export orders, due to which they were unable to complete the block-wise EO.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130005622 dated 31.03.2011	2194335 dated 21.05.2013	22.07.2013	06.08.2013

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- 39: M/s Swastik Industries, Mumbai</u>
F. No. HQRPRCAPPLY00013194AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330042676 dated 30.09.2015 under 0% Concessional Duty.

In support of their request, the firm has stated that they could not submitted installation certificate to RA Mumbai within time because the concern person left their job without informing them and not hand over to anyone. But they have completed EO in INR 180.14 % and installed machinery on time.

2. As per Installation Certificate dated 25.12.2015 issued by Chartered Engineer enclosed by the firm, the Date of Installation is 25.12.2015 under BOE No. 3098507 dated 30.10.2015.

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/- 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- 40: M/s ARGH Textiles, Kolhapur</u>
F. No. HQREPCGPRAPP00000501AM25

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3130005622 dated 31.03.2011 under 3% Concessional duty.

The firm has submitted that they have fulfilled 100% EO even before the due period. They forgot to submit the installation certificate within 06 months/18 months with composition fee to RA Pune because of unawareness of the same due to multiple changes in their concerned department staff. But they have submitted an installation certificate that is beyond 18 months from the date of import.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130005622 dated 31.03.2011	3665546 dated 31.05.2011	17.06.2011	As per firm statement 17.06.2011

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- 41: M/s Asian Herbex Limited, Hyderabad</u>
F. No. HQREPCGPRAPP00000510AM25

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0930000340 dated 18.06.2002 under 3% Concessional duty.

The firm has submitted that they have not submitted the Installation Certificate with in prescribed time period to RA, Hyderabad.

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

Sl. No.	Authorization & Date	BOE No. Date &	Date of Installation	Date of Issue of IC
1	0930000340 dated 18.06.2002	001656 dated 24.06.2002	17.07.2002	24.07.2002

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- 42: Rajamane Telectric Private Limited, Bangalore</u>
F. No. HQREPCGPRAPP00000511AM25

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730014127 dated 08.01.2015 under zero Concessional duty.

The firm has submitted that their EO has completed, but due to oversight they did not submit Installation Certificate within stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730014127 dated 08.01.2015	8228364 dated 06.02.2015	09.03.2015	12.03.2015

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- 43: Kader Investment and Trading Company Private Limited, Maharashtra</u>
F. No. HQREPCGPRAPP00000504AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048280 dated 12.12.2017 under zero Concessional Duty.

The firm has submitted that, their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit within stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048280 dated 12.12.2017	6000737 and 6001501 dated 16.04.2018	24.04.2018	05.05.2018

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- 44: M/s Aditya Agro Industries, Khambhat</u>
F. No. HQREPCGPRAPP00000512AM25

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3430003051 dated 04.04.2017 under zero Concessional duty.

The firm has submitted that they have obtained Installation Certificate on 25.06.2017, but as the person who was handling their export procedural work had mistakenly filed the C.E. Certificate in a wrong file and they were not aware about the same, due to that they could not submit Installation Certificate within stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3430003051 dated 04.04.2017	9402754 dated 21.04.2017	07.06.2017	25.06.2017

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 .

<u>Case No- 45: Aakriti Super Snacks Private Limited, Raipur</u>
F. No. HQRPRCAPPLY00013354AM25

Subject: Request for Block Wise Extension and 1 st EOP Extension (6+2years) in respect of 3 EPCG Authorizations No. 6330000250 dated 21.11.2016, 6330000259 dated 21.02.2017 and 6330000260 dated 27.02.2017 under zero Concessional duty.

The firm has submitted that they have received a Deficiency letter from RA stating that they cannot get Block wise extension after 6 years of License in terms of PN 15, dated 25.07.2024.

2. Due to unawareness of the policy provisions earlier they have failed to obtain the requisite extensions within the time period. They wish to complete the EOof the license by the help of these new orders. But they were unable to do the exports because they have not taken the Block wise extension and 1stEOP extension.

3. They have taken couple of years' time to set up their factory due to some operational and financial problems they had faced during the initial years of their Factory. After the setup of the factory they have initially focused on consolidating their position in the domestic market as they did not have any experience in the export market. It took them more than two years to establish their self in the market and achieve a considerable cash flow. They would like to emphasize that they have still not been able to achieve breakeven for their Factory and they were still putting great efforts to manage all aspects of the operations and marketing. Therefore, for the initial four years they were unable to focus on the export market.

4. However, the Covid pandemic was upon them and the whole global logistics have been disrupted. Only the established businesses have been able to move their merchandise in the Export segment due the immense experience they have in the field. Due to lack of experience they were not able to do any kind of exports during the next two years.

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, 2015-20 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 advise the firm to **approach RA** for extension of EO Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

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.

<u>Case No- 46: Deesan Agro-Tech Private Limited, Maharashtra</u>
F. No. HQREPCGPRAPP00000514AM25

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330035800 dated 15.05.2013 under zero Concessional duty.

The firm has submitted that they have taken Installation certificate within a valid period of 6 Months, but due to non-awareness of procedure that they need to submit the same to the RA office within 6 months from completion of installation, as their understanding was that Installation certificate can be submitted at the time of redemption, and hence due to oversight/negligence, they did not submit installation certificate within stipulated time period.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0330035800 dated 15.05.2013	6134460 dated 19.06.2013	29.06.2013	24.09.2013

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- 47: Greatoo (India) Private Limited, Tamil Nadu</u>
F. No. HQREPCGPRAPP00000485AM25

Subject: Request for Second EOP Extension for 2 years up to 06.03.2027 i.e. beyond 6+2 years in respect of EPCG Authorization No. 0430015001 dated 07.09.2015 under 0% Concessional Duty.

The firm has stated that they were unable to complete the EO in time even though they had enough export orders, due to the unexpected labour union strike which resulted in the delay of production and delivery schedules. However, it has been sorted out and the production is in full swing.

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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

<u>Case No- 48: Electro Force (India) Limited, Mumbai</u>
F. No. HQRPRCAPPLY00013073AM25

Subject: Request for Relaxation/Permission Capital Goods Shifted to Group Company factory Plant. SCN was issued with remark diversion and request for closure of EO in respect of EPCG Authorization No. 0330028528 dated 01.02.2011 under 0% Concessional Duty.

The firm has stated that they have been issued a SCN dated 22.12.2022 in connection with the alleged diversion of imported goods under the EPCG Scheme and non-fulfilment of EOs. In support of their request, the firm has stated as under:

i. Payment of Duty Difference and Interest: EFPL has already paid the differential Customs Duty along with applicable interest as per the requirements. This demonstrates our intent to comply with the law and rectify any discrepancies. Copies of receipts for the payment are enclosed herewith for your kind reference.
ii. Non-Diversion of Goods: The machines in question were shifted to the premises of our sister concern, M/s Electroplast India Pvt. Ltd., Daman, which is a Group Company, for the sole purpose of testing their functionality. The transfer was not a case of diversion as per the Customs Act, 1962, and the EPCG Scheme since the machines remained within the Group and were not sold, leased, or disposed of to any third party.
iii. Intimation to Authorities: The shift of the machines was duly communicated to the Excise Department at the time. However, due to an inadvertent oversight, the same was not intimated to the Customs Department. We regret this omission, which was neither intentional nor aimed at evading the law.
iv. Absence of Malafide Intent: EFPL has always acted in good faith, aiming to comply with all statutory requirements. The omission in intimating the Customs Department was purely inadvertent and should not be construed as an act of non-compliance or evasion.
v. Compliance with Para 21 of the SCN: In accordance with Para 21 of the SCN:

a. EFPL has complied with and satisfied the queries sought under sub-paragraphs (i), (ii), and (iii) by paying the amounts mentioned therein. Proof of payment is attached.
b. With respect to other sub-paragraphs, the submissions herein, particularly concerning the non-diversion of goods and our intent to comply, should be considered. Accordingly, no penalty should be imposed, nor should any stringent action be initiated against us.

2. The representative of the firm, Shri Shiv Kumar Singh, Authorized representative, appeared in person and made the following submissions:-

Applicant's statement: The representative reiterated the submissions made in the application and explained the reasons for shifting of the machines imported against the subject EPCG authorization to their Group Company.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned Customs Commissionerate for further examination.

<u>Case No- 49: Navya Foods Pvt. Ltd, Hyderabad</u>
F. No. HQRPRCAPPLY00013189AM25

Subject: Request for:

i. **Condonation of Procedural Lapse of wrong mentioning of EPCG Authorization No. 0930011846 instead of EPCG Authorization No. 0930010065.**

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

i. The firm has stated that they are manufacturers of Agri based products situated in Chittoor District, Andhra Pradesh so the availability of qualified employee is very less. Therefore, this procedural Lapse has occurred.
ii. The firm has further stated that based on imports made, the specific EO was USD 148272.49. They have made exports to that extent i.e. 150735.17, but erroneously EPCG Auth. No. 0930011846 dated 04.02.2016 was mentioned some of the SBs.

2. In addition, the firm has stated that the EPCG Committee vide their meeting dated 09.05.2024 have rejected their request stating that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them

Decision:
The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of wrong mention of EPCG Authorization No. 0930011846 dated 04.02.2016 towards fulfillment of Specific EO in respect of EPCG Authorization No. 0930010065 dated 20.02.2014, subject to the conditions that the EPCG authorization number mentioned on these Shipping Bills have not been considered against EO fulfilment of EPCG Authorization No. 0930011846 dated 04.02.2016, there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT .

<u>Case No- 50: Bagadia Chaitra Industries Private Limited, Bangalore</u>
F. No. HQRPRCAPPLY00000800AM25

Subject: Request for Condonation of change in Model Number of the Machine imported against the EPCG Authorization No. 0730015344 dated 01.04.2016 under Zero duty EPCG Scheme

In support of their request the firm has submitted that:

i. They have completed 100% EO and also obtained the installation certificate from the Chartered Engineer issued on 21.09.2016 and date of installation is 11.06.2016.
ii. The subject EPCG authorization was availed for the import of– SF911-16 INNER CENTERING HIGH SPEED NOTCHING MACHINE, which was imported vide Bill of Entry-4988007 dated

21.04.2016. However, the actual machinery was dispatched withthe then manufactured upgraded version model number of the Notching Machine as compared to the EPCG authorization. The name plate on the machinery carried the upgraded series No.CCS (SF2)-160.

iii. The installation issued by the Chartered Engineer was issued with the upgraded model number and RA, Bangalore raised the deficiency for the discrepancy in the model number as stated in the subject EPCG authorization.
iv. The supplier declared vide their statement letter Ref. No.S16042501 dated 25th April 2016, that the model No. CCS(SF2)-160 is a new upgraded set number of the earlier Model SF91K1-16 and CCS(SF20)-160 is the same machine with no change functionality but with better and higher features.
v. While filing the EODC application, they approached RA to condone the discrepancy which was not accepted by the RA, Bangalore

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

Case No- 51: Piccadily Hotels Pvt. Ltd., New Delhi
F. No. HQRPRCAPPLY00013426AM25

Subject: Request for:

i. **1st Block Extension & EOP Extension up to 31.03.2025**
ii. **Wavier of the composition fee in terms of PN No. 53/2015-20 dated 20.01.2023**
iii. **Wavier of payment of 50% of duty payable in proportion to the unfulfilled EO**
iv. **Condonation of delay in submission of Installation Certificate**

In respect of EPCG Authorization No. 0530154838 dated 21.02.2011 under 03% Concessional Duty.

The firm has state that as the corporate office of the authorization holder is based in Delhi where the EO monitoring and financial decisions are taken, due to lack of co-ordination, the extensions could not be applied for.

2. In respect of submission of Installation Certificate, the firm has stated that due to the concerned person responsible to handling EPCG license left the position without prior notification. However, they were unaware of the non-submission of Installation Certificate.

3. As per Installation Certificate dated 29.12.2012 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 22.08.2011, 06.02.2012, 28.08.2012 & 15.12.2012.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and decided to refer the case to PRC Division for further consideration.

<u>Case No- 52: CuraTeQ Biologics Private Limited, Telangana</u>
F. No. HQREPCGPRAPP00000436AM25

Subject: Request for EOP Extension for 3 years beyond (6+2 years) in respect of 05 EPCG Authorizations Nos. under Zero duty EPCG Scheme:

i. **0930012828 dated 16.02.2017**
ii. **0930013018 dated 26.04.2017**
iii. **0930013323 dated 20.11.2017**
iv. **0930013326 dated 24.11.2017**
v. **0930013350 dated 07.12.2017**

In support of their request, the firm has stated that they M/s APL received seven EPCG authorizations for its erstwhile Unit-17, situated at Survey No. 77 & 78, Indrakaran Village, Sanga Reddy District, Telangana State to manufacture and export biosimilars. M/s APL has requested to transfer the seven EPCG authorizations issued to Unit 17 to their 100% subsidiary company, M/s CuraTeQ Bilogics Private Limited.

2. M/s CuraTeQ Bilogics Pvt. Ltd. was incorporated on 25th April 2020 and is a wholly owned subsidiary of Aurobindo Pharma Limited, Hyderabad. The total investment made so far is Rs. 3,000 Crores, having 550+Employees. The reason for transferring Unit 17, APL in the name of M/s CuraTeQ Bilogics was to concentrate on the development and manufacturing of Biosimilars and to compete in the international market for the new generation Biological Medicinal Products.

Decision: The Committee deliberated upon the case and decided to

advise the firm to **approach RA** for extension of EO Period beyond 6 years against the five subject EPCG authorizations in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

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 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 approval of DG, DGFT.

<u>Case No- 53: M/s Bhanu Farms Ltd., Kolkata</u>
F. No. HQRPRCAPPLY00012669AM25

Subject: Request for Considering of clubbing of two EPCG Authorization Nos. 0230006641 dated 09.05.2011 & 0230006813 dated 23.06.2011 & EOP Extension beyond 12 years for clubbing of both Authorizations under 03% Concessional Duty.

In support of the request, the firm has stated that they have actually utilised a Duty Saved Value of Rs.2074784.00 and made a total actual exports of USD 372992.51 (Rs.17027108.08) against an actual EO of USD 272698.88 (Rs.12448704.00) towards fulfilment of its EO, i.e., almost 136.78% of the required EO within the valid E.O. period of 12 years. And whereas, they have one another EPCG Authorization No. 0230006641 Dated. 09.05.2011. The firm has made imports for an actual Duty Saved Value of Rs. 4654535.19, and made total exports of USD 547973.74 (Rs. 40592694.50) against an actual EO of Rs. 27927211.14 (USD 620604.69) towards fulfillment of its EO, i.e., almost
88.297 % of the required EO within the valid E.O. Period of 12 years.

2. They have further stated that there is a shortfall in fulfilment of EO by USD 72630.90 against the authorization. And whereas, in terms of provisions of Para 5.27(f) of the HBP2015-20 and Para 5.25(f) of HBP 2023-28, it has also been notified that in case both the Authorizations are issued in the same policy period, than for regularization and redemption purpose only, both the applications can be accepted and allowed for clubbing by RA after its E.O. expiry date.

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 applying for clubbing of the 2 subject EPCG Authorizations for regularisation purpose as envisaged in the para 5.27 of HBP, 2015-20, as the applicant could not apply to RA within the prescribed time period.

This has the approval of the DG, DGFT.

<u>Case No- 54: Shree Sannidhi Foods Pvt. Ltd., Andhra Pradesh</u>
F. No. HQREPCGPRAPP00000641AM26

Subject: Request for Consideration of Excess Exports made against 5 EPCG Authorizations towards discharge of EO of another EPCG Authorization No. 0930007163 dated 10.06.2011 under 03% CD.

In support of their request, the firm has stated that against the following 5 licenses the total EO fixed is USD 1368490.02 and the firm has completed the same by declaring above EPCG License numbers on the shipping bills.

i. 0930007248 dated 06.07.2011

ii. 0930011048 dated 19.03.2015
iii. 0930010972 dated 19.02.2015
iv. 0930010975 dated 19.02.2015
v. 0930010973 dated 19.02.2015

2. The firm further stated that even after completing the fixed EO, erroneously, they have declared the same above 5 EPCG Licenses for the balance exports worth USD 1026030.00 instead of the 6th EPCG License No. 0930007163 dated 10.06.2011. Therefore, the total EO of all the above 6 EPCG Licenses is USD 2651900.90 and the exports made by them is USD 2674597.00, which is in excess by USD 22696.07

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of wrong mention of EPCG Authorizations towards fulfillment of Specific EO in respect of EPCG Authorization No. 0930007163 dated 10.06.2011 subject to the conditions that the EPCG authorization number mentioned on these Shipping Bills have not been considered against EO fulfilment of 05 EPCG Authorization Nos. 0930007248 dated 06.07.2011,
0930011048 dated 19.03.2015, 0930010972 dated 19.02.2015, 0930010975 dated 19.02.2015 & 0930010973 dated 19.02.2015, there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

Case No- 55: Kals Breweries Private Limited, Chennai
F. No. HQREPCGPRAPP00000473AM25

Subject: Request for 5 years automatic EOP Extension due to restriction and ban in terms of Para 5.11.3 of HBP 2012-13 in respect of 09 EPCG Authorizations under zero Concessional duty.

Sl. No.	EPCG Authorization No. and date
1	0430009521 dt. 10.02.2011
2	0430010008 dt. 24.06.2011
3	0430010205 dt. 18.08.2011
4	0430010212 dt. 19.08.2011
5	0430010213 dt. 19.08.2011
6	0430010330 dt. 23.09.2011
7	0430010334 dt. 27.09.2011
8	0430010690 dt. 04.01.2012
9	0430012415 dt. 08.05.2013

In support of their request the firm has submitted that:

i. They have obtained the above EPCG Authorizations from RA, Chennai with 8 years EOP against all the authorizations for export of alcoholic and other allied items.
ii. The EO periods were extended by the EPCG Committee, New Delhi vide its Minutes of 10th meeting of AM-23 of the EPCG Committee held on 18.01.2023 and 20.01.2023 (Case No. 2 to 9 thereof).
iii. The above EOP extension was allowed under para 5.11.3 of HBP- AM 2012-13 r/w. 2.2 of FTP that refer to ban and restrictions imposed by the Govt. of Tamil Nadu on the movement and export of alcoholic items that fall under State subject of 7th Schedule of Part X1 vide entry 8 in list II thereof. Although, this item is free as per Chapter 22 of ITC HS Code.
iv. This extended period would expire by March, 2025 for the 8 licenses vide S. Nos. 2 to 8 and for licence at S. No. 1 would expire by March, 2026.
v. The Committee had initially allowed EOP extension for period of 2 years only as against 9 years of Ban and Restrictions imposed by the Govt. of Tamil Nadu.
vi. In fact, during the PH, the EPCG committee had informed the firm that they should show export progress and thereafter, we can avail the balance period of extension in EOP due to ban and restrictions. Thus, the EPCG Committee had allowed 2 years initially as against request for 7 years of Restrictions that prevented us from intra movements of the alcoholic items inside the state and also total ban on exports excluding the Covid-19 Pandemic of 2 years. Hence, we are eligible for 5 more years in the EO period extension commensurate with the Ban and Restrictions.
vii. The firm has completed about Rs. 31,71,09,944.06 crores of exports [32%]. The firm has requested you to allow the balance EO period of at least 5 years commensurate with the Restrictions imposed by the Govt. of Tamil Nadu for completing the remaining EO of 68%.
viii. They made an application for export license to the Govt. of Tamil Nadu vide letter dated 8.02.2011. Thereafter, the Government constituted a committee. Finally, the Government issued G.O. No.31 on 26.10.2017 outlining the conditions for the export of alcoholic beverages. Thereafter, the Prohibition and Excise Department vide order no.1433 dated 09.02.2018 specifically allowed the firm to export beer items. Para.4 of the order may be referred. Under this order, several conditions were imposed for obtaining specific export license in Form-B-10 periodically on payment of fee and Bank Guarantee. The entire process took more than 7 years. Therefore, our request for automatic extension may kindly be considered under the mandate of FTP and HBP for at least 5 years from the date of endorsement.

2. The earlier extension in EO period for 2 years from the date of endorsement due to restrictions placed on export product, was granted in 10th meeting of EPCG Committee of AM-23

3. The case was considered in the 11th EPCG Committee meeting of AM-25 held on 11.03.2025. The decision of which is as under:

> *"The Committee deliberated upon the case and decided to ask the firm to submit the copy of Notification issued by the Government of Tamil Nadu imposing a ban on the export of their exports items, for further examination of their request. Accordingly, the case stands **deferred**."*

4. Now, the firm has submitted the above requisite documents.

Decision: The Committee deliberated upon the case and observed that after noting the hardship faced by the firm in fulfilling the Export obligation due to ban on export imposed by Government of Tamil- Nadu. The firm has been earlier granted extension in the EO period for two years from the date of endorsement in the 10th Meeting of AM- 23 of the EPCG Committee held on 18.01.2023 and 20.01.2023. In the extended EO period, the firm has completed about 32% of exports.

The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to extend the EO period for a further two years from the date of endorsement on the same grounds subject to the condition that the applicant shall submit the request to the RA within 30 days from the date of uploading of minutes.

This has the approval of DG, DGFT.

Case No- 56: Meera Cotton & Synthetics Mills Pvt. Ltd., Mumbai
F. No. HQREPCGPRAPP00000421AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of 08 EPCG Authorizations Nos.

i. **0330031121 dated 23.11.2011 (03%)**
ii. **0330030951 dated 02.11.2011 (03%)**
iii. **0330029838 dated 27.06.2011 (03%)**
iv. **0330027926 dated 26.11.2010 (03%)**
v. **0330023411 dated 20.07.2009 (03%)**
vi. **0330022668 dated 24.03.2009 (03%)**
vii. **0330022491 dated 19.02.2009 (03%)**
viii. **0330019727 dated 03.04.2008 (05%)**

In support of their request the firm submitted that they have already completed the 100% EO. They had obtained the installation certificate from Chartered Engineer as their unit was not registered with Central Excise. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time to RA concerned.

2. The case was considered in the 11th EPCG Committee meeting of AM-25 held on 11.03.2025. The decision of which is as under:

"The Committee deliberated upon the case and decided to defer it with directions to the firm to submit detailed reasons/justifications for delay in submission of Installation Certificate against the subject EPCG Authorizations, along with the clarification regarding how goods were installed prior to date of import of CGs mentioned by the firm in some cases

3. The firm vide letter dated 11.03.2025 has submitted the clarification sought from them.

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 .

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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. 01/36/218/02/AM-26/EPCG]

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