

Date of Uploading 29 / 11 / 2023

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 14.11.2023 and 17.11.2023 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

The following members were present in the meeting:

- | | |
|------------------------|------------|
| 1. Shri S.B.S. Reddy | Addl.DGFT |
| 2. Shri Akash Taneja | Addl. DGFT |
| 3. Shri Hardeep Singh | Addl.DGFT |
| 4. Shri Anil Aggarwal | Addl.DGFT |
| 5. Dr. S.K. Bansal | Addl. DGFT |
| 6. Shri S.C.Agarwal | Add. DGFT |
| 7. Shri Randeep Thakur | Joint DGFT |
| 8. Shri K.V. Tirumala | Joint DGFT |
| 9. Shri K.M. Harilal | Joint 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. APAR Industries Limited, Vadodara	1
2.	M/s. Jindal Saw Limited, New Delhi	2
3.	M/s Greenleaf Extractions Pvt Ltd, Cochin	3
4	M/s. Adyar gate Hotels Ltd	4
5	M/s. Gold Plus Glass Industry Limited, New Delhi	5
6	M/s. Shivalikview Steel Trading Pvt. Ltd., Kolkata	6
7	M/s. Unialmaz, New Delhi	7
8	M/s. Sanofi Healthcare India Pvt. Ltd., Mumbai	8
9	M/s. Baliga Lighting Equipment Private Limited, Tamil Nadu	9
10	M/s. Shree shyam Exim, Surat	10
11	M/s. Nazareth Alloy, Mumbai	11
12	M/s. Nazareth Alloy, Mumbai	12
13	M/s. Fresenius Kabi Oncology , Ltd., Delhi	13
14	M/s. Nilkamal Limited, Mumbai	14
15	M/s. Technovaa Plastic Industries Limited, Gujarat	15
16	M/s. Silver Crest Clothing Pvt. Ltd., Bangalore	16
17	M/s. Inox India Limited, Gandhidham, Kutch	17
18	M/s. Prakash Export, Kerala	18
19	M/s. Dhvani Polyprints Pvt. Ltd., Mumbai	19

20	M/s. Dhvani Polyprints Pvt. Ltd., Mumbai	20
21	M/s. Salzeer Electronics Limited, Coimbatore	21
22	M/s. Swop Engineering Pvt. Ltd.,	22
23	M/s. Shakkthi Ohmkaara Spinners, Tamil Nadu	23
24	M/s. Sanjivani Paraneral limited, Mumbai	24
25	M/s. Sanjivani Paraneral limited, Mumbai	25
26	M/s. Pee Empro Exports Pvt. Ltd., Faridabad	26
27	M/s. Ralson (India) Limited, Ludhiana	27
28	M/s. Garware Hi-Tech Films Ltd., Aurangabad	28
29	M/s.SKI Plastoware Pvt.Ltd., Mumbai	29
30	M/s. Envee Drugs Pvt. Ltd., Kheda ,Gujarat	30
31	M/s. Biltube Industries Limited, Pune	31
32	M/s. Medreich Limited, Karnataka	32
33	M/s. Gujarat HY- SPIN Ltd., Gujarat	33
34	M/s. Gorakhram Haribux, Silvassa	34
35	M/s. Millenium Packaging Solution limited, Delhi	35
36	M/s. Permashwar Creation Pvt. Ltd., Mumbai	36
37	M/s. R. V. Rail Products Pvt. Ltd., Kolkata	37
38	M/s. K & D Design Kraft LLP, Gurgaon	38
39	M/s. K & D Design Kraft LLP, Gurgaon	39
40	M/s. K & D Design Kraft LLP, Gurgaon	40
41	M/s. Shubhalakshmi Polysters Ltd., Gujarat	41
42	M/s. Laser Power & Infra Pvt. Ltd., Kolkata	42
43	M/s. Padget Electronics Pvt. Ltd., UP	43
44	M/s. Shree Laxmi Udyog, Jalgaon, MH	44
45	M/s. Rajshjee International, Tamil Nadu	45
46	M/s. Sun Pharmaceutical Industries Limited, Andhra Pradesh	46
47	M/s. Devharsh Infotech Pvt. Ltd., Mumbai	47
48	M/s. Unique Impex, Surat	48
49	M/s. Genus Power Infrastructures Limited, Rajasthan	49
50	M/s. Sanofi India Limited, Mumbai	50
51	M/s. Premier Rubber Mills, Punjab	51
52	M/s. Sun Pharmaceutical Industries Limited, Andhra Pradesh	52
53	M/s. Stitchwell Garments, Ahmadabad	53
54	M/s. Swiss Parenterals Limited, Ahmadabad	54
55	M/s. M G S Govindharajulu Chettiar and Sons, Tamil Nadu	55
56	M/s. Linen Art Pvt. Ltd., Mumbai	56
57	M/s. Colourtex Industries Pvt. Ltd., Mumbai	57

Case No. 01 **M/s. APAR Industries Ltd., Vadodara.**

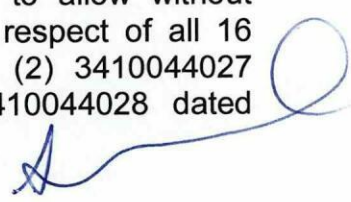
F.No. 01/81/050/00967AM19/DES-II

Meeting No.20/AM24 held on 14.11.2023 & 17.11.2023

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.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have obtained 16 AAs (14 from RA, Vadodara and 2 from RA, Mumbai). But import of aluminium Sheets /Plates /Coils /Slabs were made in 12 AAs only. Out of 16 AAs, EO has been fulfilled in 10 AAs by utilizing the self-declared imported inputs as per description. In respect of 6 AAs, exports have been completed but import is yet to be made. However, at the time of redemption of AAs, the NC had ratified the norms by changing the description of imported items to be allowed. The party further represented that this act and direction of the NC to import different inputs after fulfilment of EO, is highly impossible to implement and is in violation of principle of "Lex Non Cogit Ad Impossibilia", which mean " the law does not compel a man to do that which he cannot possibly perform". The AA was applied for on self-declared No-Norms basis, the imported items claimed/declared are capable of being used & in fact used in the manufacture of resultant export product and so also met minimum 15% value addition requirement. The party also represented that there is no statutory power & authority vested under the FTP to change the description of imported items, except change in wastage, especially when import and export under the said Authorizations have been fulfilled and completed.

Earlier, during the ratification of these norms the description of imported items was changed from Aluminium plates/sheet/coil to Aluminium plates/Ingot on the ground that plates/sheets/coils are value added products which are not the primary raw material and hence, not essential to manufacture the Aluminium conductor. For this change of description, the firm has represented many times but the NC decided to maintain status-quo. The company has submitted that amongst 16 AAs, imports of Aluminium sheets/Plates/Coils/Slabs were made in 12 Authorisations only. Out of 12 Authorisations they saved USD 14,60,620.06 in their raw material cost to have edge over the stiff Global competition. Hence, they are requesting to allow without imposing any restriction or condition the input-output Norms in respect of all 16 Advance Authorisations No.(1) 3410043984 dated 21.03.2018, (2) 3410044027 dated 09.04.2018, (3) 3410044026 dated 09.04.2018, (4) 3410044028 dated



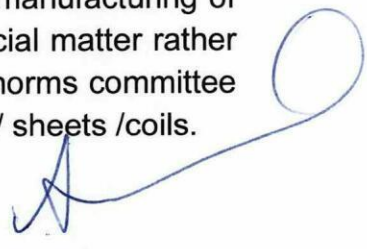
09.04.2018, (5) 3410044066 dated 19.04.2018, (6) 3410044281 dated 26.06.2018, (7) 3410044303 dated 05.07.2018, (8) 3410044555 dated 08.10.2018, (9) 3410044556 dated 08.10.2018, (10) 3410044569 dated 10.10.2018, (11) 3410044571 dated 10.10.2018, (12) 3410044570 dated 10.10.2018, (13) 3410044796 dated 07.01.2019, (14) 3410045140 dated 15.05.2019, (15) 0310822820 dated 02.08.2018 and (16) 0310822970 dated 10.08.2018 and import items be sanctioned /ratified same as given in the original advance authorisations, so that they could redeem all these authorisations.

The Minutes of NC-2 division dated 09.07.2020 were seen. The Minutes of NC-2 dated 20.09.2022 were seen in which it was decided to refer to PIC.

The PIC minutes of meeting dated 09.06.2020 were seen. The case had been brought to PIC again by NC-2 in Nov. 2022 and during discussions it was decided to take it up as a PRC matter.

The Minutes of the Meeting No. 36 /AM 23 held on 28 .03.2023 were seen. In that meeting, the Committee had gone through the justification submitted by the applicant along with the technical report received from NC-2 division and observed that the applicant has not submitted any documentary evidence to support their justification for importing value added products nor any justice in support of any genuine hardship faced by them, and the case had been rejected. The case had been again considered in PRC Meeting No. 10 /AM 24 held on 12.07.2023 in which the authorised representatives appeared for personal hearing in which 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. They stated that they have given documentary evidence to support justification for import of valued items and cogent reasons in support of genuine hardship faced by them. They stated that they have received customs notices to produce EODC against the 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. It was noted that 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. The committee had decided to refer the matter to PC- 4 for detailed examination.

The technical report receive from DPIIT dated 06.07.2022 and 12.07.2022 were seen in which it was mentioned that aluminium in the form of plates/coils /sheets etc has been ratified by the norms committee earlier and Aluminium plate /sheet/ coils are also value added products but can be melted and used in the manufacturing of the aluminium conductor /wires etc, and also that this is a commercial matter rather than technical and as the matter is pending in Gujarat High Court, norms committee may take a view for allowing import of aluminium in the form of plate/ sheets /coils.



The oral order of High Court of Gujarat at Ahmedabad dated 05.05.2022 was perused. The report furnished by PC-4 was seen along with the annexures including statement showing China and India price quotation on contract date along with copies of contracts and commercial invoices; CA certificate showing foreign exchange saving by purchasing aluminium coils/sheets/plates in comparison to aluminium ingots; flowchart showing stages of manufacturing of aluminium products; bill of entry copies of actual purchases of ingots and sheets/plates showing price difference; and test certificate of ingots and sheets/plates showing both are of equal quality. The letter submitted under the signature of the Managing Director of the company stating the facts and circumstances of the matter was taken into consideration.

Decision: The Committee examined the case on the basis of submissions made by the firm and the various minutes/ reports and discussed the matter at length. It decided to refer the matter to Norms Committee-II, being technical body, for review and disposal of the cases pertaining to the 16 Advance Authorisations as mentioned above.

(Action: Applicant/ Norms Committee-II)

Case No. 02 M/s. Jindal Saw Ltd., New Delhi

F.No. HQRPRCAPPLY00000083AM24

Meeting No.20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Clubbing of two AA Nos.0510332301 dated 22.08.2012 and 0510385527 dated 01.05.2014.

Applicant Statement: The applicant stated that they are engaged in manufacturing of large Diameter Submerged Arc Welded Steel Pipes adopting U.O.E. & JCO process and Anti corrosion coatings, Concrete weight coating. They manufacture pipes for catering to the requirement of Oil & Natural Gas and water Sector. They had obtained License No.0510332301 on 22.08.2012 and another license No.0510385527 dated 01.05.2014 and export against license dated 22.8.20212 has been made under SION C593, C1292 and C1884. Similarly export against license dated 01.05.2014 has also been made under SION C593 & C1292. They had already deposited applicable duty and interest against both the licenses as per actual entitlement against actual export. Since most of the export and imported items are similar in both the licenses hence import of welding consumable and coating consumables were custom cleared inadvertently in both the licenses. Therefore, they need a clubbing permission of both the AAs for regularization/redemption purpose only in terms of para 4.38 (vi) of HBP 2015-20. Hence they are requesting to allow clubbing permission of both the Annual Advance Authorizations for regularization/redemption purpose only.



Report of PC-4 was also seen.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No No.35AM23 held on 16.03.2023 (Case No.40).

(Action: Applicant)

Case No. 03 M/s. Greenleaf Extractions Pvt. Ltd., Cochin.

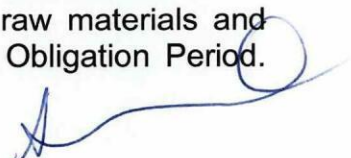
F.No.HQRPRCAPPLY00000415AM24

Meeting No.20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP for delay in export of finished goods in term of Para 6.06 (C) (ii) & (iii) of HBP.

This is a defer case of PRC Meeting No.15/AM24 held on 22.09.2023 (Case No.26) wherein Committee decided to defer the case for seeking the report of a joint inspection to be carried out by the DC and Joint DGFT, Cochin. An Inspection report from DC, SEZ, have been received in the matter.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated Greenleaf Extractions Pvt. Ltd, Cochin is a Registered EOU under the Jurisdiction of the Development Commissioner, Cochin Special Economic Zone. Their export products are Spices Oil and Oleoresins. They import required Spices like Black Pepper, Ginger, Nutmeg, Mace and White Pepper etc. As per Para 6.06 of HBP, certain specified products have a lesser Export Obligation period of 120 days / 12 months. They come across serious problems in complying with the reduced Export Obligation Period for the following main reasons: (a) Spices are Agro products and hence they are seasonal in nature. For all Spices there is a buying season and there is a selling season. Being in a very stiff and competitive international market it is imperative that they procure acceptable quality of raw Spices at the lowest price and also sell the finished goods at the highest price. (b) For Agro Products, the purchase price fluctuates very often and there is a period when the prices touch rock bottom. At this point in time they are required to procure the materials in bulk to avail the benefit of lower price on inputs. (c) Similarly, at the time of export, they have to obtain the maximum price in the market and therefore will be required to keep the finished goods / raw materials for a longer period till the market reaches a peak price. Thus, on many occasions, such exports over shoot the reduced Export Obligation Period. (d) Further, in many cases, while the raw materials are processed and the goods ready for export, for many reasons, the buyers do not release despatch instructions although the Order is firm. They cannot dictate the buyer to issue despatch instructions to suit reduced Export Obligation period. (e) Unlike in the case of Advance Authorisation, purchases in EOU are not linked to Export Orders in hand, for reasons stated in the point (b) above. EOUs are permitted to have bulk purchases to derive the maximum benefit of cost reduction. This results in delay in processing of imported raw materials and consequent delay in the fulfilment of export within the reduced Obligation Period.



As a cumulative result of the above points, it has not been possible for them to fulfil the export obligation as per Para 6.06 of the FTP. With regard to the 3 pending Export Obligation cases as per the Statement, they inform that for Item No 1 namely Cinnamon Oil they are only left with a small quantity of 205 MT as against 2000 MT imported. This item is a rarely ordered item and highly seasonal. While they were able to export about 1800 MT within a year, they would need another full year to export the balance 205 MT. That indeed is the market situation for this product. For Item No 2 and 3, they would need an additional 120 days from the date of approval to fulfil the entire export obligation. Hence they are requesting to allow Export Obligation Period for a further period of 1 year for Item No 1 of the Statement and 120 days for Item No 2 and 3 of the Statement from the date of approval of the PRC.

Report of joint inspection by the DC,SEZ and Joint DGFT, Cochin was also seen.

Decision: The Committee examined the case on the basis of statement made by the firm along with joint inspection report of DC,SEZ and Joint DGFT, Cochin. After detailed discussion, the Committee observed that there is no merit in the case and decided to reject the request of the firm. The case is also referred to DC, SEZ Cochin to take necessary action under FTDR Act.

(Action: Applicant/ DC,SEZ and Joint DGFT, Cochin)

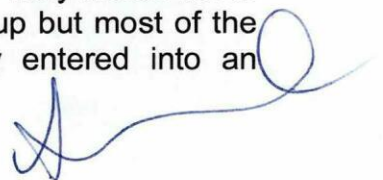
Case No. 04 M/s. Adyar Gate Hotels Ltd., Chennai.

F.No. HQRPRCAPPLY00000275AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Re-fixation of the Annual average export obligation under EPCG .

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that the representation is modification of their previous submission, where they sought a waiver of average obligation on account of Hotel Industry's overall slowdown in FOREX earning and circumstances related to their company. However, instead of total waiver of average export obligation, they now seek only reduction of the average obligation due to unforeseen circumstances concerning one of their hotel unit at Chennai. The ITC Hotel business, which was launched in the late 1970's has been operating their Chennai Hotel unit since 1984 under brand name. This relationship of 30 plus years took an adverse turn when ITC opened its self-owned property within their vicinity in 2012. This development led to conflict of interest in priorities of ITC, as on one end they had new self-owned property competing against them which was just an operated one. The launch of new property had led to a dramatic drop in the earnings, as most of the business was diverted away from them. They chose not to renew the agreement with ITC and explored other brands for tie-up but most of the leading brands already had presence in Chennai, they finally entered into an



agreement with a relatively new operator for the India market – Intercontinental Hotels Group. It is crucial to acknowledge that the hotel industry had already been experiencing a downturn, especially concerning foreign guests arrivals, leading to a decline in forex earnings since 2008. Therefore, they are requesting to exclude the earnings under ITC from the average export obligation calculation, and they also commit not to avail the benefit of forex earnings towards specific EO while under ITC Hotels operation. Hence they are requesting to allow re-fixating of AEO in the subject EPCG Authorisations availed between 2009/2010 to 2015.

Report received from RA, Chennai was seen.

Decision: The Committee went through the submission made by the firm and report of RA Chennai and discussed the matter at length and decided to defer the matter. RA may obtain more details as discussed. PRC Section is to send a mail to the RA.

(Action: PRC/Applicant/RA-Chennai)

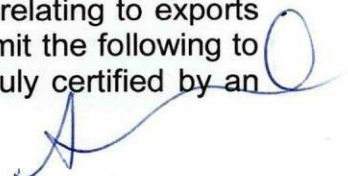
Case No. 05 M/s. Gold Plus Glass Industry Ltd., New Delhi.

F.No. HQRPRCAPPLY00000202AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Request for (i) condonation of procedural lapse for not-mentioning of EPCG authorization number on S/Bills/ARE-1 and consequently non free S/Bills. (ii) Condonation of procedural lapse for wrong mentioning of EPCG number on S/Bills. (iii) Extension in EOP for license No.0530146782 and 0530146894. (iv) Condonation for disposing off replaced machinery's scrap prior to EODC. (v) Condonation of Average Export Turnover requirement and (vi) To remove the name of the Company from Denied Entity list.

Applicant Statement: The applicant stated that they had obtained 33 EPCG License for import of machines for commencing Production of Line 1 at Roorkee plant in 2009. Out of above, 14 licenses have been redeemed and 19 licenses have been filed for redemption at RA,CLA New Delhi. For the purpose of redemption of these licenses, the company has request to make: 1. Condonation of procedural lapse for not-mentioning of EPCG authorization number on shipping bills/ARE-1 and consequently non free shipping bills PRC committee vide its minutes no. 06/AM22 dated 13th July 2021 has ordered that EPCG authorisation number was required on shipping bill and none of the shipping should be free shipping bills. Subsequent to above order, the company has approached various Customs ports and been able to obtain certificates mentioning EPCG license number on 3,076 shipping bills out of 3,896 shipping bills for exports made to Nepal/Direct export. The EPCG authorization no./free shipping bills were missed on account of procedural lapse and in lieu of which the company has already submitted documents under Circular No. 7/2002 dated 11th July 2002 with the subject. Condonation of procedural lapse of not mentioning EPCG License No. and date on the shipping bills relating to exports effected for fulfilment of EO and states that the exporter may submit the following to get the procedural lapse condoned: I. An Affidavit/undertaking, duly certified by an



independent CA, declaring that the exports accounted for fulfilment of EO against a particular EPCG license have not been taken into account for fulfilment of EO against any other EPCG license. II. List of EPCG licenses obtained by the license holder. III. The product exported under the shipping bill was manufactured by using the imported machinery under EPCG. The company has done the substantial compliance for the above licenses and submitted the requisite documents. Further, the company had made SEZ supplies also wherein the bill of exports submission was condoned vide Circular No. 43/2015-20 dated 27th July, 2022 with the subject, Relaxation in provision of submission of 'Bill of Export' as an evidence of export obligation discharge for supplies made to SEZ units in case of EPCG Authorization-reg. The circular gave the exporters the option to submit corroborative evidence in lieu of Bill of Exports such as: I. ARE-I form duly attested by jurisdictional Central Excise authorities of EPCG authorization holder. II. Evidence of receipt of the supplies by the recipient in the SEZ. III. Evidence of payment made by the SEZ unit to the EPCG authorization holder. Hence they are requesting to allow condonation for above mentioned issues in respect EPCG Authorizations. The relaxations desired by them are stated in their letter dated 13th May, 2023.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-5 Division for furnishing detailed comments on each of the request made by applicant as stated in their letter dated 13th May, 2023.

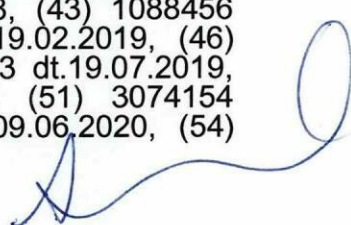
(Action: Applicant/PC-5 division)

Case No. 06 M/s.Shivalikview Steel Trading Pvt. Ltd., Chandigarh.

F.No. HQRPRCAPPLY00001782AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: To allow MEIS benefit against 54 shipping bills No. (1) 4244081 dt 16/04/2018, (2) 4421859 dt. 24/04/2018 (3) 6471682 dt. 26/07/2018 (4) 6750510 dt.07/08/2018, (5) 7283489 dt. 31/08/2018 (6) 7411144 dt.06/09/2018 (7) 7620187 dt. 17/09/2018 (8) 7682707 dt. 19/09/2018 (9) 8009879 dt. 03/10/2018, (10) 8112975 dt.08/10/2018 (11) 8426202 dt. 23/10/2018 (12) 9055410 dt.22/11/2018,(13) 9053704 dt. 22/11/2018 , (14) 9222244 dt. 29/11/2018 (15) 9356068 dt. 05/12/2018 (16) 9601859 dt. 13/12/2018 (17) 1060067 dt. 02/01/2019, (18) 1060063 dt. 02/01/2019, (19) 1192331 dt. 09/01/2019 (20) 1247617 dt. 11/01/2019, (21) 1308849 dt. 14/01/2019, (22) 2210937 dt. 21/02/2019, (23) 2340903 dt. 27/02/2019, (24) 3336450 dt.08/04/2019, (25) 3404232 dt.10/04/2019, (26) 4050686 dt. 09/05/2019, (27) 5529232 dt. 12/07/2019, (28) 3147260 dt.12/06/2020, (29) 3455346 dt. 27/06/2020, (30) 4681078 dt. 25/08/2020, (31) 5277472 dt.18/09/2020, (32) 5377772 dt. 23/09/2020, (33) 5665707 dt.06/10/2020 (34) 6226680 dt.30/10/2020, (35) 6288969 dt. 02/11/2020, (36) 6393259 dt.06/11/2020, (37) 6609547 dt.18/11/2020, (38) 6991313 dt. 04/12/2020, (39) 6894327 dt.14-08-2018, (40) 7416664 dt. 06-09-2018, (41) 8075490 dt. 06-10-2018, (42) 9285251 dt.01.12.2018, (43) 1088456 dt.04.01.2019, (44) 1739685 dt.01.02.2019 ,(45) 2132850 dt. 19.02.2019, (46) 3557027 dt.17.04.2019, (47) 5175608 dt.27.06.2019, (48) 5684103 dt.19.07.2019, (49) 8703109 dt. 13.12.2019, (50) 3058046 dt. 08.06.2020, (51) 3074154 dt.09.06.2020, (52) 3062904 dt. 08.06.2020, (53) 3091122 dt.09.06.2020, (54)



8651208 dt. 01.11.2018.

Applicant Statement : The applicant stated that their BRCs were realised later so they could not receive MEIS benefits for their export. They require approval the same so that they can file for MEIS application and take the application as system has withdrawn the MEIS when BRC was released. In this regard D/L was issued to the firm and advised to furnish the Shipping Bill-wise table indicating date of realization, date of uploading of BRC etc with full justification/reason of their case. Firm has been furnished above details which is enclosed with this agenda. Hence they are requesting to allow MEIS benefit against 54 S/Bills.

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

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

Case No. 07 M/s. UNIALMAZ, New Delhi

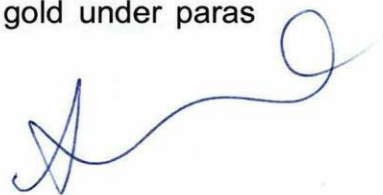
F.No. HQRPRCAPPLY00000085AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Replenishment of Gold Sold at international Exhibition under para 4.46 of FTP and para 4.80 HBP.

Applicant Statement: The applicant stated that they had participated in exhibitions in Doha, Qatar and Sharjah, UAE in September, October, 2022 and had a replenishment entitlement of 1371 GMS of Gold of .995 fineness in terms of para 4.46 of FTP read with para 4.80 of HBP. The import of goods at concessional rate of duty rules 2022 were made applicable to supply of duty free gold and silver by nominated agencies vide Notification No.74/2022-Customs dated 09.09.2022. As a result nominated agencies stopped giving gold under replenishment scheme pending some clarifications on the notification and rules from customs and Ministry of Commerce and Industry. They could not be taken in 120 days as stipulated in para 4.80 of FTP. As a result their entitlement of gold replenishment got barred by limitation. Hence they are requesting to allow replenishment of gold under paras mentioned above.

Report of PC-4 was also seen.



Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request of the firm and allowed 45 days from the date of endorsement for replenishment of gold. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 08 M/s. Sanofi Healthcare India Pvt., Mumbai.

F.No. HQRPRCAPPLY00000002AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Clubbing of Two Advance Authorization no. 0310819721 dated 12.03.2018 and 0310835089 dated 26.02.2020.

This is a review case of PRC Meeting No.34/AM23 held on 09.03.2023 (Case No.17) wherein Committee reject the case.

Applicant Statement: The applicant stated that they have applied for clubbing as there was excess exports of 5.46 MTs against the 1st License whereas there was a shortfall in export quantity, in proportion to actual imports, with regards to 2nd license. They have fulfilled the condition specified in Para 4.38(vi) that imports made within 30 months from the date of issue of earliest authorization shall be considered for clubbing. Further they have also fulfilled the condition in Para 4.38(vii) of HBP that exports made during initial or extended EOP of individual authorizations. The only condition which they were not able to fulfil is that the second authorizations is not issued within 18 months from the date of issue of the first authorization and therefore they have approached to PRC to consider relaxation of the above requirement in Para 4.38 (vi) of HBP. However, due to the onset of the Covid 19 pandemic all their export plans were hit due to cancellation/lack of orders/demand for the export product in the international market due to the worldwide pandemic. Hence they are requesting to allow clubbing of above mentioned two authorizations.

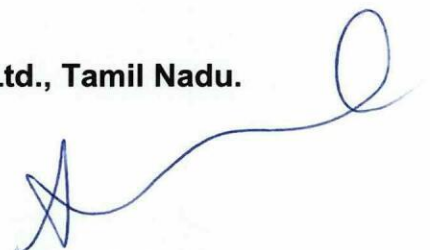
Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 09 M/s. Baliga Lighting Equipments Pvt. Ltd., Tamil Nadu.

F.No. HQRPRCAPPLY000000086AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023



Subject: To allow exemption from export obligation fulfilment against AA No.0410134497 dated 07.03.2012.

Applicant Statement: The applicant stated that they have proved that the exports were made vide Invoice No.2012/E184 dated 31.03.2012 and 2012/E185 dated 31.03.2012 and also proved that payments have been received by HDFC Bank. However, while HDFC acknowledges receipt of the payment as it came through Qatar National Bank they do not want to complete e-BRC due to a US Based OFAC they cannot handle documents related to North Sudan. They refused to issue BRC. They also intimated that as Sudan was removed from the OFAC list on 06.10.2017 the HDFC Bank should issue the e-BRC. Finally as per RA Chennai letter dated 10.03.2023 they had appeared before the DDGFT to show cause the reasons and based on the genuineness of the case they advised to approach PRC. They have fulfilled export obligation with reference to AA and received the payment in full but they are victim of OFAC only. Hence they are requesting to allow exemption from export obligation fulfilment against AA No.0410134497 dated 07.03.2012.

Report of Policy-4 was also seen.

Decision: The Committee after going through the representation observed that no policy relaxation is involved in the case. Accordingly, this case stands withdrawn from PRC. RA may decide the case as per existing policy provision.

(Action: Applicant, RA-Chennai)

Case No. 10 **M/s. Shree Shyam Exim, Surat.**

F.No. HQRPRCAPPLY0000004313AM23

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: To allow MEIS benefit against Ecom Ref No. 52/08/004/97600/692/8/552 of shipping bills 1) 3136331 dt.29/12/2016, 2) 3769317 Dt.30/01/2017, 3) 3962613 Dt.8/2/2017, 4) 4190569 Dt.17/02/2017, 5) 4190573 Dt.17/02/2017, 6) 4190578 Dt.17/02/2017, 7) 4193876 Dt.17/02/2017, 8) 4324290 Dt.13/02/2017, 9) 4854472 Dt.20/03/2017, 10) 4854575 Dt.20/03/2017, 11) 4897453 Dt.22/03/2017, 12) 4897520 Dt.22/03/2017, 13) 4897848 Dt.22/03/2017, 14) 4942719 Dt.23/03/2017, 15) 4942729 Dt.23/03/2017, and 16) 4942731 Dt.23/03/2017 and Ecom Ref. No. 52/8/4/97600/692/8557 for 1) 4742348 dt. 15/3/2017, 2) 4742349 15/3/2017, 3) 5158891 dt.1/4/2017, 4) 5158951 dt.1/4/2017, 5) 5164424 dt. 1/4/2017, 6) 5164430 dt.1/4/2017, 7) 5166741 dt. 1/4/2017, 8) 5202321 dt. 4/4/2017, 9) 5202384 dt. 4/4/2017 10) 5202385 dt. 4/4/2017, 11) 5202390 dt. 4/4/2017 12) 5207788 dt. 4/4/2017, 13) 5207801 dt. 4/4/2017, 14) 5207846 dt. 4/4/2017, 15) 5207847 dt. 4/4/2017, 16) 5207849 dt. 4/4/2017, 17) 5207876 dt. 4/4/2017, 18) 5207879 dt. 4/4/2017, 19) 5659400 dt. 25/4/2017, 20) 5661563 dt. 25/04/2017, 21) 5661566 dt. 25/04/2017, 22) 5661599 dt. 25/04/2017, 23) 5662058 dt. 25/04/2017, 24) 5670334 dt. 26/4/2017, 25) 5707205 dt. 27/4/2017, 26) 5707252 dt. 27/4/2017 27) 5745199 dt. 28/4/2017, 28) 6789385 dt. 16/6/2017 and 29) 6789415 dt. 16/6/2017.



Applicant Statement: The applicant stated that they had exported in 2016 & 2017 but their importer has made the payment in year 2019-2020 and due to bank updation in BRC delayed by 2 years they are unable to apply online and total claim amount is rupees 27,16,636. They are small exporter and had calculated profit on incentives, if they don't get the incentives their company will get heavy loss and they can't survive. They had exported textile product but due to quality issue on buyer side, the payment got delayed by 2-3 years after realization of payment bank took around two years to generate the BRC. At the time of application of MEIS, their S/Bill expired as per FTP. Hence they are requesting to allow MEIS benefits against 29 S/Bills.

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

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

Case No. 11 M/s. Nazareth Alloy, Mumbai.

F.No. HQRPRCAPPLY000004225AM23

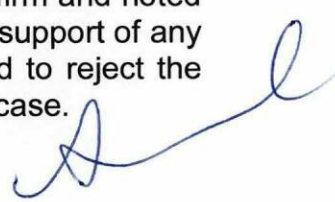
Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 0310013284 dated 15.10.1999.

Applicant Statement: The applicant stated that due to cancellation of order the balance Export obligation could not be fulfil within the validity period. As there were number of licenses for closure, it was inadvertently the subject license was left out for completion of export obligation. They have completed more than 100% export obligation and request to grant EO extension till 31.08.2003. Further they have stated that there were 60 to 70 licenses and all licenses have been redeemed by the RLA accept the license applied for EO extension. Detailed report have been received from RLA in the matter. This is the one and only license pending for closure. Hence they are requesting to allow Extension in EOP against subject license up to 31.08.2003 for closures purposes only.

Report received from RA, Mumbai was also seen.

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



(Action: Applicant)

Case No. 12 M/s. Nazareth Alloy, Mumbai.

F.No. HQRPRCAPPLY00000563AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 0310025780 dated 03.02.2000.

Applicant Statement: The applicant stated that they had granted EO extension till 30.11.2003 by the PRC Meeting No.22/AM20 held on 19.11.2019 (Case No.25). They have submitted all the documents from time to time as required by RLA but it is more than 4 years the license is still not redeemed. They have received the letter from RLA informing the original file is not traceable. A detailed report have been received in the matter from RA Mumbai. Hence they are requesting to allow extension of EOP against subject license for closure.

Report received from RA, Mumbai was also seen.

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

(Action: Applicant)

Case No. 13 M/s. Fresenium Kabi Oncology Ltd., New Delhi

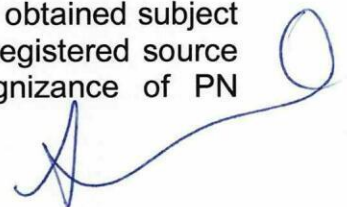
F.No. HQRPRCAPPLY00003284AM23

Meeting No.20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Waiver of Procedural requirement as per HBP against Advance Authorization no. 0511002766 dated 24.05.2021.

This is a deferred case of PRC Meeting No.19/AM23 held on 22.11.2022 (Case No.51), wherein Committee decided to defer the case and seek a detailed report from CLA, New Delhi before taking the decision. Now RA furnished their report in the matter.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they had obtained subject AA with pre-import condition, as drug was to be imported from unregistered source under Adhoc Norms-Repeat Basis. They could not take cognizance of PN



No.25/2015-20 dated 14.08.2019 which restricts issuance of AA on repeat Basis for bulk drug falls under Appendix 4J. This has happened unintentionally due to lack of awareness of this public notice. They have already imported bulk drug and packaging items, only Ethanol Absolute is pending for import and in order to import this item they had filed application for revalidation with CLA and CLA office have now observed that this AA should not have been issued under Adhoc Norms-Repeat Basis and they have asked to change authorisation under Para 4.07 HBP and get the norms ratified. Hence they are requesting to allow relaxation against PN No.25 dated 14.08.2019 for closure of this AA as is obtained under adhoc norms repeat basis. The firm has stated that all though AA was obtained without cognitions of PN 25/2016 due to lack of awareness however actual import quantity of all inputs allowed under no norms repeat basis are as below :

Drug Etoposide- the quantity as per Adhoc norms applied is as per SION A 206 and A 205 and quantity imported is also as per the same SION.

For the item ethanol, the quantity applied was as per adoc norms sheet but the item was not imported.

As regards packaging, i.e., glass vials and Rubber Stoppers, the same were applied as per general notes and imported also as per general notes.

They state that only the item ethanol absolute was applied on ad hoc norm basis but the same was not imported, and quantity of the other imported items was either as per SION or as per the general note.

Report of CLA-New Delhi was also seen.

Decision: The Committee after going through the representation noted that the firm has already imported bulk drug and packing material. The firm has not imported ethanol and do not intend to import in future. Hence no policy relaxation is involved in the instant case. Accordingly, this case stands withdrawn from PRC. RA may decide the case as per existing policy provision.

(Action: Applicant/ RA CLA, New Delhi)

Case No. 14 M/s. Nilkamal Ltd., Mumbai.

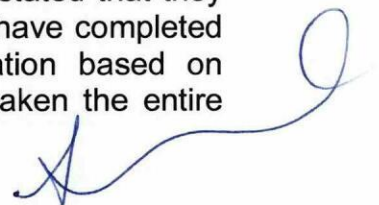
F.No. HQRPRCAPPLY0000334AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

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

This is a review case of PRC Meeting No.1/AM24 held on 25.04.2023 (Case No.13) wherein Committee reject the case.

Applicant Statement: Now in the review application they have stated that they have been issued subject license prior to Corona Pandemic. They have completed exports during the pandemic and partially utilized the authorization based on predicted realization as an outbreak of Covid-19 pandemic has shaken the entire



world adversely and badly impact on global economy. The majority of their exports was to Russia and European Countries and hence the payment was stuck due to sanctions specially OFAC which impact on timely realization. Since they have completed exports around 265 MT of LLDPE, 18 MT of Polyol and 20 MT of Isocyanate (MDI), whereas due to above said fact they could only utilize around 80 MT of LLDPE Granules. Balance 185 MT of LLDPE and entire quantity of rest of the inputs are remains unutilized. Hence they are requesting to allow revalidation of subject license.

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

(Action: Applicant)

Case No. 15 M/s. Technovaa Plastic Industries Limited, Gujarat

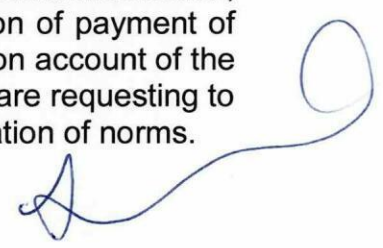
F.No. HQRPRCAPPLY00000041AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Request to review Ratification of Norms approved against Advance Authorization no. 0810139322 dated 19.12.2016.

Applicant Statement : The applicant stated that they had made ample of representations before RA Ahmadabad including a representation made by way of a personal visit duly explaining in detail that the undersigned has undergone a successful corporate insolvency resolution process (CIRP) under the Insolvency and Bankruptcy Code, 2016, whereby all the pre-CIRP claims including customs duty or any other statutory payments stood settled in terms of the approved resolution plan as well as per the settled legal position and in terms of the law laid down by the Hon'ble Supreme Court of India in this regard. However, no action was taken by the said authority for removing the IEC of the undersigned from the DEL. In view whereof, the company was constrained to prefer a Special Civil Application (SCA) being No.15752 of 2021 before the Hon'ble High Court of Gujarat at Ahmadabad for seeking appropriate reliefs and directions. In view of the foregoing legal position, it is crystal clear that a successful resolution applicant like M/s. Kankriya Enterprise Pvt. Ltd., cannot be saddled or burdened with additional claims/liabilities after a resolution plan submitted by it is accorded an approval of the Ld.NCLT.

However, it is pertinent to mark that the existing management of the undersigned has not received a single documents from the erstwhile management so as to comply with the export obligation by submitting the relevant documents/information, based on which an EODC can be obtained. Moreover, the question of payment of any additional customs duty does not arise at all in the instant case on account of the law laid down by the Hon'ble Supreme Court of India. Hence they are requesting to remove the IEC of the firm from Denied Entity List and review ratification of norms.



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

(Action: Applicant)

Case No. 16 **M/s. Silver Crest Clothing Pvt. Ltd., Bangalore.**

F.No. HQRPRCAPPLY00000317AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Waiver of procedural requirement as per HBP against Advance Authorization no. 0711003412 dated 14.03.2022.

Applicant Statement: The applicant stated that they are manufacturers and exporters of Readymade Garments operating under Special Advance Authorisation administered under customs Notification No.45/2016 dated 13.08.2016 and replaced vide customs Notification No.27/2023 dated 01.04.2023. They had obtained a Special Advance Authorization for the purpose of execution of order and the raw materials were imported duty free under the said license. The duty foregone amount was Rs. 148546/- . Upon importation of the fabrics they were been informed by the overseas buyer that they will not place order. The buyer also refused to take back the raw materials and accepted to pay for the fabric and did not accept for the duty and interest amount to be paid on non-fulfilment of export obligation. Now the fabric imported is not required by them, as the specific fabric was only meant for the cancelled ordered styles and construction. Hence they are requesting to allow waiver of duty and interest payable on the fabric against subject license.

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

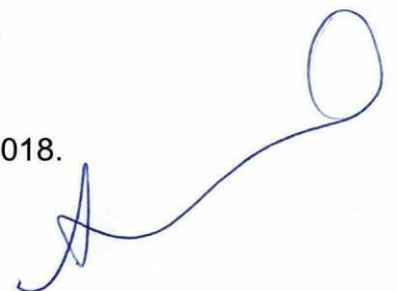
(Action: Applicant)

Case No. 17 **M/s. Inox India Ltd., Gandhidham.**

F.No. HQRPRCAPPLY00000707AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of MEIS scrip no. 3719006438 dated 15.06.2018.



Applicant Statement: The applicant stated that they have been issued subject MEIS and due to Covid-19 they were not able to fully utilize the license within validity of license up to 14.06.2020. As per PN No.08/2015-2020 dated 01.06.2020 validity of scrips has been extended to 30.09.2020. They tried to utilize the MEIS license against which RA was already issued and it was related to period expiring between 01.03.2020 to 30.06.2020 assuming that licenses related to this period are automatically updated in line portal where the same were registered and even if the same were not showing updated, after submission of PN No.8/2015-2020 dated 01.06.2020 will be updated by concerned Customs officials as per contents of Notice. But the same was not updated on line portal and not able to utilize the same due to that reasons. Further they have not utilized remaining duty credit amount Rs.100344/- due to EDI system error or otherwise. Hence they are requesting to allow revalidation of subject MEIS scrip.

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

(Action: Applicant)

Case No. 18 M/s. Prakash Exports, Kerala.

F.No. HQRPRCAPPLY00003267AM24

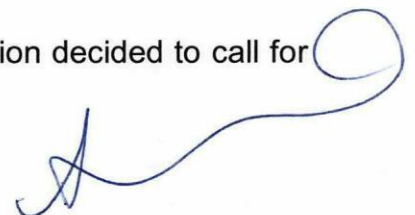
Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of Advance Authorization no. 5310019104 dated 05.07.2016 and 5310019335 dated 21.04.2017.

Applicant Statement: The applicant stated that they have been importing raw materials (raw cashew nuts) from various regions across the world and export final products (cashew kernels) to their clientele located across the Globe. They had an issue in redeeming the two AA due to shortfall in meeting the export obligation. They have already taken up the matter of excluding imports from the least developed countries (LDC) with Indian Customs and Excise and it is under consideration and implementation. However, as one can notice, even after excluding LDC imports, there will be a shortfall in these two AAs. Their export administration team had overlooked the monitoring of export obligation individually for each AA and hence now they are faced with the shortfall of EO for two different advance licenses. In fact there were certain other AAs obtained around the same time, which were actually redeemed in excess of EO. Hence they are requesting to allow one year revalidation against subject AAs.

Decision: The Committee after going through the representation decided to call for a detailed report from RA, Cochin.

(Action: Applicant/ RA-Cochin)



Case No. 19 **M/s. Dhvani Polyprints Pvt. Ltd., Mumbai.**

F.No. HQRPRCAPPLY000003186AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of Advance Authorization no. 0310838416 dated 22.09.2020.

Applicant Statement: The applicant stated that their application for revalidation was earlier approved by PRC Meeting No.26/AM23 held on 03.01.2023 but they are unable to file their application for revalidation of said AA online to RA. This license is already redeemed by RA hence the same is shown as closed on DGFT's portal due to which while application under revalidation of this license not shown in list of licenses available for revalidation and they also tried to submit manual application at RA counter but the same is not accepted by them. Hence they are requesting to allow six month revalidation against subject license.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that Authorization had already been redeemed. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 20 **M/s. Dhvani Polyprints Pvt. Ltd., Mumbai.**

F.No. HQRPRCAPPLY000003183AM24

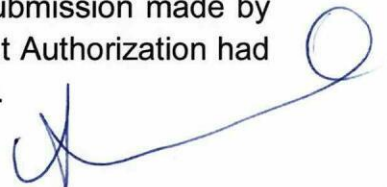
Meeting No. 19AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of Advance Authorization no. 0311015966 dated 29.06.2022.

Applicant Statement: The applicant stated that their application for revalidation was earlier approved by PRC Meeting No.13/AM24 held on 31.08.2023 but they are unable to file their application for revalidation of said AA online to RA. This license is already redeemed by RA hence the same is shown as closed on DGFT's portal due to which while application under revalidation of this license not shown in list of licenses available for revalidation and they also tried to submit manual application at RA counter but the same is not accepted by them. Hence they are requesting to allow six month revalidation against subject license.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that Authorization had already been redeemed. Accordingly, it decided to reject the case.

(Action: Applicant)



Case No. 21 **M/s. Salzeer Electronics Limited, Coimbatore**

F.No. HQRPRCAPPLY00003269AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Amend the import notification under Advance Authorization no. 3211004634 dated 28.03.2023.

Applicant Statement: The applicant stated that they have obtained the above license for deemed exports under Customs Notification No.21/2015 Cus dated 01.04.2015 issued by RA Coimbatore for import of CRGO Steel, the same had been purchased by them under B/E No.5306870 dated 30.03.2023 for manufacture of Transformers as a Export Product. At this juncture, their Deemed Export customer has cancelled their purchase orders. However, the same export product is required by another foreign customers and the new foreign customer also placed their orders. Now it has to be exported as Physical export to the customers. Since they have to approached RA for amending the Notifications. Based on their advise, they have raised ticket requesting to release Freeze Notification Numbers for changing the existing Customs Notification 21/2015 Cus 2015 dated 01.04.2023 (Deemed Export Notification) to New Notification such as 21/2023 Cus dated 01.04.2023 (Physical Export Notification). They have to received reply from the Help Desk stating the as per the process you can amend only those fields which are editable. Hence they are requesting to issue suitable order for amending of existing notification No.21/2015 Cus 2015 dated 01.04.2025 to New Notification No.21.2023 Cus dated 01.04.2023.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed consideration of deemed export and/or physical export against Advance Authorization no. 3211004634 dated 28.03.2023 for EO fulfilment, irrespective of whether the Notification endorsed was for deemed export or physical export. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

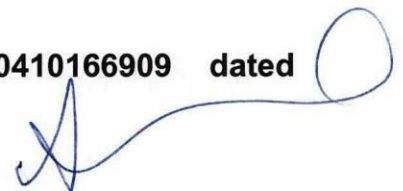
(Action: Applicant/RA- Coimbatore)

Case No. 22 **M/s. Swop Engineering Pvt. Ltd., Chennai**

F.no. HQRPRCAPPLY00003392AM23

Meeting No.20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of Advance Authorization No0410166909 dated 22.07.2020



Applicant Statement: The applicant stated that due to technical error in DGFT Portal while transmitted to Customs ICE Gate. Technical error prevented them from making imports. Hence they are requesting to allow revalidation of above said Advance License to complete the import.

The matter had been referred to EGTF by PRC.

Comments of EG&TF Section were seen. EGTF informed that no technical issue is observed. Transmission was done at the same day of approval of file.

Decision: The Committee reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No. 01/AM24 held on 25.04.2023 (Case No.09).

(Action: Applicant)

Case No. 23 M/s. Shakkthi Ohmkaara Spinners, Tamil Nadu.

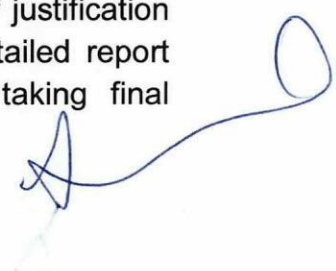
F.No. HQRPRCAPPLY000000583AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: EOP extension for 2 years up to 19.02.2023 i.e. beyond 6+2 years in respect of EPCG Authorization no. 3230019820 dated 20.12.2013 under 0% concessional Duty.

Applicant Statement: The applicant stated that as per the EPCG Committee's advice their request to the RA Coimbatore in terms of Para 5.17 (h) of PN No.53 dated 20.01.2023 has been rejected due to their EPCG Licence EOP does not fall between 01.02.2020 to 31.07.2021. The above said entire eighteen months on account of Covid 19 as per the above mentioned PN has been inhabited in to the extended two years of EOP. As per para 5.17(h) of the PN No.53 the above mentioned EPCG License validity for EOP has been naturally extended up to eighteen months from the date of expiry of EOP. Subsequently concurrent to the above said PN it appeared that nearly thirteen months period has been left unknowingly with regard to the natural extension of the EOP. They declare that they will pay the duty with interest, in case of non fulfilment of EO within the six months extended EOP. Hence they are requesting to allow six month EOP extension against subject license.

Decision: The Committee, after discussing the matter on the basis of justification submitted by the applicant, decided to defer the case and seek a detailed report regarding endorsement on authorization from RA, Coimbatore for taking final decision



(Action: Applicant/ RA-Coimbatore)

Case No. 24 Sanjivani Paranteral Ltd., Mumbai.

F.No. HQRPRCAPPLY000004598AM23

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Regularization of exports already made under Advance Authorization No.0310789883 dated 01.10.2014 issued under Appendix 4j by giving extension in export obligation period.

Applicant Statement: The applicant stated that they are manufacturer exporter of pharmaceutical products holding one star export house and obtained Advance Authorisation for the export of Capreomycin Injection under appendix 4-J. Due to expiry of drug licence in Peru and Russia country they could not able to complete export obligation more than 50% on proportionate to imports made during the valid export obligation period. Upon renewal of drug licence they made exports and completed export obligation. They received first export obligation period extended by 6 months after paying composition fee from DGFT Mumbai office. To regularise exports they require further 4 months extension. There is shortfall in EO for the Qty of 26.805 KGS and for the same they are ready to pay Duty + Interest. Hence they are requesting to allow extension in EOP up to 31.10.2016 against subject license for regularisation purpose.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 31.10.2016 against advance authorisation No. 0310789883 dated 01.10.2014 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

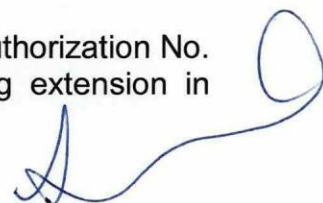
(Action: Applicant/RA-Mumbai)

Case No. 25 M/s. Sanjivani Paranteral Ltd., Mumbai.

F.No. HQRPRCAPPLY0004597AM23

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Regularization of exports already made under Advance Authorization No. 0310794384 dated 04.03.2015 issued under Appendix 4j by giving extension in export obligation period.



Applicant's statement: The applicant stated that they are manufacturer exporter of pharmaceutical products holding one star export house and obtained Advance Authorisation for the export of Ceftriaxone Injection under appendix 4-J. Due to expiry of drug licence in Peru and Russia country they could not able to complete export obligation more than 34% on proportionate to imports made during the valid export obligation period. Upon renewal of drug licence they made exports and completed export obligation. They received first export obligation period extended by 6 months after paying composition fee from DGFT Mumbai office. To regularise exports they require further 3 months extension. There is shortfall in EO for the Qty and for the same they are ready to pay Duty + Interest. Hence they are requesting to allow extension in EOP up to 31.12.2016 against subject license for regularisation purpose.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 31.12.2016 against advance authorisation No. 0310794384 dated 04.03.2015 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 26 M/s. Pee Empro Exports Pvt. Ltd., Faridabad.

F.No. HQRPRCAPPLY00001562AM23

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: To consider the export of 2 Shipping Bill No.1794482 dated 04.02.2019 and (ii) 1837308 dated 06.02.2019 towards discharge of EO against Advance Authorization No.0510408830 dated 07.12.2018.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that due to change in requirement of by the buyer order was revised for the manufacture of "Ladies Top" to "Ladies Shirt (Full Sleeve) Made of 100% cotton woven yarn dyed fabric – GSM 100 +/- 10% using the same fabrics & having the same consumption per piece, they had applied for amendment to RLA for change in the description of export item. RLA informed that there is no provision to amend the SION in their EDI system. As goods were time bound the said shipment of 5179 pcs was sent on 04.02.2019. The export of 5179 pcs of Ladies Shirt (Full Sleeve) made of 100% Cotton Woven Yarn Dyed Fabric – GSM 100+/- 10% has been made and the fabric of 11393.80 sqm. has been consumed in export of 5179 pcs of Ladies shirt. The original AA was issued for export 5818 pcs of Ladies Top. At the time of redemption they made a request to CLA New Delhi for considering case as relevant fabric had been consumed in Ladies Shirt and export were time bound, but the same was not accepted by CLA New Delhi and duty payable was pointed out. Hence they are requesting to consider the export of two S/Bills No.1794482 dated 04.02.2019 and (ii) 1837308 dated 06.02.2019 against AA No.0510408830 dated 07.12.2018.



Comments of NC-V was also seen.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and decided that RA shall work out the entitlement of fabric as per the SIONS for the export made through 2 Shipping Bill No.1794482 dated 04.02.2019 and (ii) 1837308 dated 06.02.2019 towards discharge of EO against Advance Authorization No.0510408830 dated 07.12.2018. No other relaxation was allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 27 M/s. Ralson (India) Ltd., Ludhiana.

F.No. HQRPRCAPPLY00000435AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 3011001436 dated 30.11.2021.

Applicant Statement: This case was last considered in PRC Meeting No.05/AM24 held on 13.06.2023 (Case No.02) wherein Committee decided to accede to the request and allowed EOP extension up to 31.03.2022 against subject licence only for regularization purpose subject to payment of composition fees as per Policy provisions. In this application they have stated that they observed typical error in EOP extension date i.e. up to 31.03.2022 i/o 31.03.2023 to regularize their case against subject license. Hence they are requesting to allow EOP extension up to 31.03.2023 against subject license for regularization purpose only.

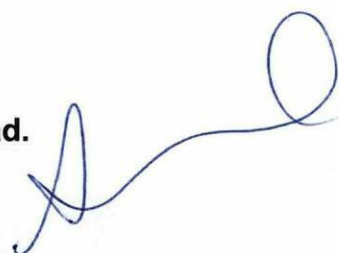
Comments of PC-4 was also seen.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length and observed that the firm has faced difficulty beyond their control. Accordingly, it decided to accede to the request and allowed EOP extension up to 31.03.2023 against Advance Authorization No. 0311006182 dated 15.08.2021 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Ludhiana)

Case No. 28 M/s. Garware Hi-Tech Films Ltd., Aurangabad.

F.No. HQRPRCAPPLY00002822AM23



Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: To allow submission of MEIS application against 13 S/Bills and issue the MEIS Authorization.

Applicant's statement: The applicant stated that they have claimed MEIS application to RLA Mumbai as per Notification No.58/2015-2020 dated 07.03.2022 as per amended Para 3.04A. The total reward which may be granted to an IEC holder under the MEIS shall not exceed Rs. 2 Crore per IEC on exports made in the period 01.09.2020 to 31.12.2020. They have received MEIS Authorisation of Rs. 1.90 crores as per Para 3.04A and remaining of Rs. 10 lacs have applied thru online under Ecom F.No.03/88/022/83300/0763/0896 dated 19.03.2022 but at the time online submission system shown the total budgeted funds for providing the MEIS benefit for the above mentioned period has now breached the limit and not allow to submission the application thru online. Hence they are requesting to allow submission of MEIS application against 13 S/Bills and issue the MEIS authorisation. Comment of PC-3 was also seen.

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

(Action: Applicant)

Case No. 29 M/s. SKI Plastoware Pvt. Ltd., Mumbai.

F.No. HQRPRCAPPLY00004278AM23

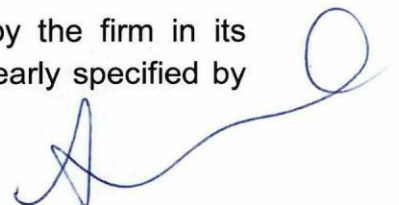
Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Acceptance of FIRC/ manual BRC for the purpose of closure of 2 Advance authorization No.0310780916 dated 07.05.2014 and 0310670172 dated 13.12.2011.

Applicant's statement: This case was last considered in PRC Meeting No.29/AM23 held on 16.01.2023 (Case No.12) wherein Committee decided to withdraw the case from PRC and advised the firm to approach to concerned RA as per PN No.9 dated 14.05.2018. Now they have stated that they approached RA Mumbai for abeyance however they are insisting for e-BRCs. Out of 63 S/Bills, they have submitted e-BRCs from 55 S/ Bill. Only 08 e-BRCs could not be generated due to technical reasons. However, the case is not squarely covered under the guidelines of PN 9. Their bankers are unable to upload e-BRC. Hence they are requesting to allow redemption against manual FIRC against subject licenses.

Comments of PC-4 was also seen.

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



(Action: Applicant)

Case No. 30 M/s. Envee Drugs Pvt. Ltd., Gujarat.

F.No. HQRPRCAPPLY00002867AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Wavier of procedural requirement as per HBP against Advance Authorization no. 34010042690 dated 28.11.2016.

Applicant's statement: The applicant stated that in the initial period of supplies to SEZ Unit, due to ignorance of the mandatory filing of Bill of Exports, the goods were supplied under coverage of Commercial Invoice and other supporting documents, without coverage of a Bill of Export. They took immediate action on noticing the procedural lapse, by obtaining a certificate from jurisdictional SEZ Customs Authorities certifying the admission of goods into SEZ for authorized operations and by mentioning the Advance License details in lieu of Bill of Export. The above supply of their product Erythromycin Stearate was made to M/s. Til Healthcare Pvt. Ltd., which is situated in Sri City SEZ under subject license. For each supply they have also prepaid ARE-1 along with the details product, quantity, value and AA No. which is certified by Central Excise Department. At the time of redemption RA issued D/L noticing the mandatory requirement of Bill of Export for supplies to SEZ and rejected their application. Hence they are requesting to allow Wavier of procedural requirement as per HBP against Advance Authorization no. 34010042690 dated 28.11.2016.

Decision: The Committee, after discussing the matter on the basis of justification submitted by the applicant, decided to defer the case.

The Committee also decided to refer the case to Policy-4 Section for examination whether some general guideline/ instruction is possible for giving relief in such cases for the period beyond 31.03.2015.

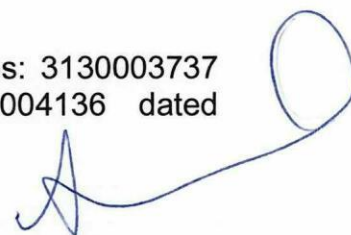
(Action: Applicant/ Policy-4, DGFT HQ)

Case No. 31 M/s. Biltube Industries Ltd., Pune.

F.No. HQRPRCAPPLY00002836AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of Total EOP against EPCG authorization nos: 3130003737 dated 09.01.2009, 3130004084 dated 18.06.2009 and 3130004136 dated 30.07.2009.



Applicant's statement: The applicant stated that they have a pioneer in high strength core boards, employing about 850 families in the backward region of Pahanala Taluka in Distt. Kolhapur. They also had a plant in Europe. They were the only/major exporters from India. They had taken 3 EPCGs for a green field plant for exports to Europe etc. However, the European financial crisis that started in 2009-10 put the group into financial crisis, forcing closure of international plants and putting company into BIFR. Delay in HT line by MSEB also delayed commissioning. The assets of the company are with ARC now and they are trying very hard to keep the plant running. With hard work they have exported substantial amounts, manufacturing for 3rd parties as they have financial constraints to buy raw material. The EO would be almost complete but for a change in the policy in 2017 (PC 22 dt.29.03.2017) where only the transactional value with the 3rd party would be considered as export and not the actual FOB export. Hence they are requesting to allow 12 years for BIFR companies as per extant policy and extension of EO by 2 years against subject licenses.

Decision: The Committee, after discussing the matter on the basis of justification submitted by the applicant, decided to defer the case and sought more details on the ground furnished by the firm from Policy-5 Section.

(Action: Applicant/ Policy-5, DGFT HQ)

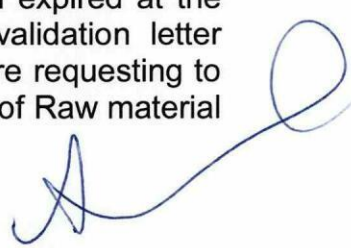
Case No. 32 M/s. Medreich Ltd., Karnataka.

F.No. HQRPRCAPPLY00003247AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Application for Relaxation on Policy Provisions towards domestic Procurements of Raw material against Advance Authorization No.0710111877 dated 13.07.2017.

Applicant's statement: In the review application they appeal for re-consideration of their request to the procurement of Import SI.No.1 – Amoxicillin Trihydrate domestically. They are one of the leading exporters of Pharmaceutical Formulations and have obtained Advance Authorization under Self Declaration towards the domestic procurement of Input and direct import of input. They have applied for the Norms Committee ratification towards the export of Amoxicillin and Potassium Clavulanate Tablets. They have made the direct import of import SI.No.2 Potassium Clavulanate + MCC Blend (1:1) NON COS. As per the NC ratification they have paid Custom duty with interest Rs. 59623/- against the excess import. They have completed export obligation by using duty paid material of import from domestic suppliers. Since the initial and extendable validity period has been expired at the time of receipt of NC ratification they unable to apply/obtain invalidation letter towards the domestic procurement of import SI.No.1. Hence they are requesting to allow relaxation of policy Provisions towards domestic Procurements of Raw material against subject license.



Decision: The Committee reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No. 19/AM23 held on 22.11.2022 (Case No.52).

(Action: Applicant)

Case No. 33 M/s. Gujarat HY-SPIN Ltd., Gujarat.

F.No. HQRPRCAPPLY00000523AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension in EOP against 7 EPCG Authorization No.(i) 0330035879 dated 21.05.2013, (ii) 0330035897 dated 22.05.2013, (iii) 0330036590 dated 16.08.2013, (iv) 0330036761 dated 11.09.2013, (v) 0330036949 dated 03.10.2013, (vi) 0330039166 dated 03.07.2014, & (vii) 0330039167 dated 03.07.2014.

Applicant's statement: In this review application the applicant stated that technology change from non-compact machined to compact machined yarn, which compelled them to modify their base of machinery to cater to the changing trend of their customers. Drying up of their own fund resulting into slipping of their bank account to NPA during the then currency of export obligation period. PN No.2/2023 dated 01.04.2023 announcing of Amnesty Scheme allows the regularization of partial/full default in fulfilment of EO. Announcement of Amnesty scheme itself confirms that export obligation of several exporters across India have been found pending for several reasons despite exporters have been found bona-fide and genuine. Hence they are requesting to allow extension in EOP to fulfilment of EO against above mentioned licenses.

Decision: The committee went through the submission made by the applicant. After detailed discussion the Committee decided to maintain the rejection of earlier decision of PRC in it's meeting No. 34/AM23 held on 09.03.2023 (Case No.03). Applicant may like to opt Amnesty Scheme for closure of the case.

(Action: Applicant)

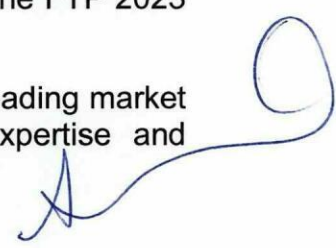
Case No. 34 M/s. Gorakhram Haribux, Silvassa

F.No. HQRPRCAPPLY00001801AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Relaxation of the actual user condition under para 2.09 of the FTP 2023 for import Authorization.

Applicant's statement: The applicant stated that they have been a leading market player in the refrigerant industry for over six decades. Their expertise and



experience have led them in supplying next generation products to meet global environment and sustainability goals including zero ODP and low GWP. The facility is built in accordance with the requirement of the PESO guidelines and have obtained the license to fill compressed gas and license to store compressed gas for the gases applied under the mentioned file. The said products (HFO Gases) are sold to Indian buyers from their facility. In accordance with Notification No.59/2015-20 dated 9.3.2022 the import policy of hydro fluorocarbons (HFCs) was revised from "Free" to "Restricted" subject to NOC from MOEF&CC with actual user conditions. They have received NOC from MOEF&CC in accordance with the conditions specified in Notification No.59/2015-20. They approach DGFT for seeking relaxation of the policy condition of "Actual User" under import authorisation. On perusal of the above, it transpires that in respect of all these gases for which import authorization is requested by the applicant, as the said gases are not being manufactured by any entity in India and any restriction could result in hampering of exports of these specific items to western countries. Hence they are requesting to allow relaxation for import authorization for the gases applied for import.

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

The Committee also decided to refer the case to ILS Section for take up the issue with Ministry of Environment, Forest and Climate Change for amendment of the Policy in this regard where next generation non- depleting gases are sought to be imported.

(Action: Applicant/ ILS Section, DGFT HQ)

Case No. 35 M/s. Millenium Packaging Solution limited, Delhi

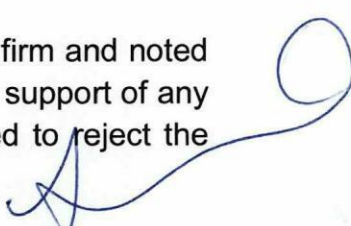
F.No. HQRPRCAPPLY00002886AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of Advance Authorization no. 0511005959 dated 27.09.2021.

Applicant's statement: The applicant stated that due to shortage in raw material mentioned in authorization, in international market, they could not get raw material. The available one was very costly. Now the material is available in international market in ample quantity so they want to import the same. Hence they are requesting to allow one revalidation against subject license.

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



(Action: Applicant)

Case No. 36 **M/s.Permeshwar Creations Pvt. Ltd., Mumbai**

F.No. HQRPRCAPPLY00002924AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: To issuance of fresh MEIS license to avail the benefit MEIS scheme.

Applicant's statement: The applicant stated that they were holding MEIS license No.0319196922 dated 13.11.2018 which was sent to Bombay House customs for verification but they refused to verify the license due to error in Acceptance/Rejection code i.e. 13, 02, 38 in EDI system S/Bill 5304256 dated 16.01.2016 was repeated for the same they took an appointment with Dy DG Officer in Mumbai DGFT and they had explained the matter and they advised to surrender the license and the DGFT will issue the fresh license against the same but no action in the matter taken by RA. The MEIS No.0319310883 dated 15.12.2020 is unused. Hence they are requesting to issue of fresh MEIS license to avail the benefit of MEIS scheme.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its resolution.

(Action: Applicant/PC-3 division)

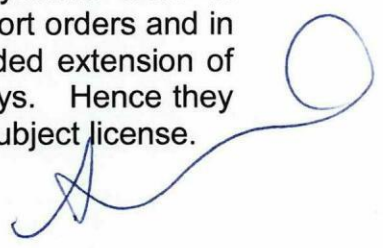
Case No. 37 **M/s. R. V. Rail Products Pvt. Ltd., Kolkata**

F.No. HQRPRCAPPLY00002935AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 0211000515 dated 07.04.2021

Applicant's statement: The applicant stated that despite grant of 1st and 2nd extension of export obligation period upto 07.10.2023 by the DGFT (RA-Kolkata), they could not fulfil the export obligation. Geo-political crisis due to the Russia-Ukraine war have further changed the trade dynamics and landscape in international market. Companies currently face heightened levels of uncertainty, especially in terms of their international operations. All the global trade promoting factors like political stability, movement of goods, adequate availability of containers and shipping lines, demand, stable currency and smooth banking systems were in disarray. Despite the above adversities, now they have secured export orders and in a position to effect shipments to offset the export obligation, provided extension of the export obligation period is granted for a small window of 84 days. Hence they are requesting to allow extension in EOP up to 31.12.2023 against subject license.



Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0211000515 dated 07.04.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 38 M/s. K & D Design Kraft LLP, Gurgaon

F.No. HQRPRCAPPLY00002941AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 0511006258 dated 18.11.2021.

Applicant's statement: The applicant stated that they have imported the fabric linen and linen cotton for manufacture of ladies garment having embellishment like embroidery etc. The fashion for which this project was made once passes then return only after a year if the market condition and the acceptability of the fabric still in existence in the following season. Unfortunately, after the balance quantity of export orders deliveries were postponed for future season. They had to give consent to their buyer to proceed with their planning. The input fabric already imported for specific buyer cannot be alternatively used. Since their product falls under Appendix 4J the extension period will not exceed more than half of the export period i.e. $18 \text{ month} / 2 = 9 \text{ months}$. Whereas, they have received only one extension of 6 months. Hence they are requesting to allow extension of EOP against subject license.

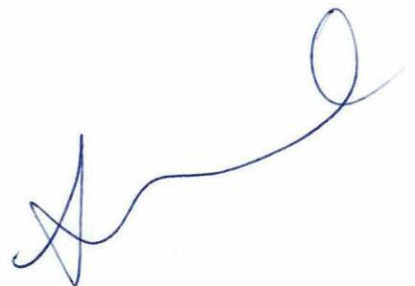
Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511006258 dated 18.11.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 39 M/s. K & D Design Kraft LLP, Gurgaon

F.No. HQRPRCAPPLY000003046AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023



Subject: Extension of EOP against Advance Authorization no. 0511006244 dated 25.11.2021.

Applicant's statement: The applicant stated that they have imported the fabric linen and linen cotton for manufacture of ladies garment having embellishment like embroidery etc. The fashion for which this project was made once passes then return only after a year if the market condition and the acceptability of the fabric still in existence in the following season. Unfortunately, after the balance quantity of export orders deliveries were postponed for future season. They had to give consent to their buyer to proceed with their planning. The input fabric already imported for specific buyer cannot be alternatively used. Since their product falls under Appendix 4J the extension period will not exceed more than half of the export period i.e. 18 month is 9 months. Whereas, they have received only one extension of 6 months. Hence they are requesting to allow extension of EOP against subject license.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511006244 dated 25.11.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

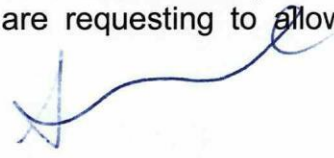
Case No. 40 M/s. K & D Design Kraft LLP, Gurgaon

F.No. HQRPRCAPPLY00003028AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 0511006802 dated 10.12.2021.

Applicant's statement: The applicant stated that they have imported the linen woven dyed fabric and linen cotton woven fabric for manufacture of ladies garment having embellishment like embroidery etc. The fashion for which this project was made once passes then return only after a year if the market condition and the acceptability of the fabric still in existence in the following season. Unfortunately, after the balance quantity of export orders deliveries were postponed for future season. They had to give consent to their buyer to proceed with their planning. The input fabric already imported for specific buyer cannot be alternatively used. Since their product falls under Appendix 4J the extension period will not exceed more than half of the export period i.e. 18 month is 9 months. Whereas, they have received only one extension of 6 months. Hence they are requesting to allow extension of EOP against subject license.



Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511006802 dated 10.12.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 41 M/s. Shubhalakshmi Polysters Ltd., Gujarat

F.No. HQRPRCAPPLY00002939AM24

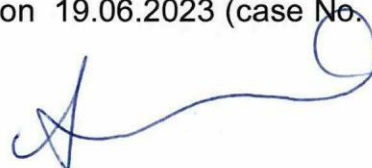
Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Relaxation for Clubbing of 3 Advance Authorizations Nos. (i) 5210042233 dated 17.04.2017, (ii) 5210043025 dated 05.04.2019 and (iii) 5210042097 dated 01.07.2019 for EODC Purpose.

Applicant's statement: The applicant stated that due to certain factors that went beyond their control, they had not able to fulfil the export obligation against the first AA. Also they have not able to utilize it fully. Hence their first application for clubbing of AA No.5210042233 dated 17.04.2017 with the other Two AAs issued in subsequent years and still valid and partially unutilized on 25.12.2019. Further to inform that due to the economic conditions of the export, geo-political conditions and domestic monetary changes affected during 2017-18, the export obligation for the first AA could not fulfilled even after the extension of the EO up to 2019. Due to market conditions vide obtaining the amendments to the said first AA dated 24.10.2019, the FOB and CIF value were also reduced. The basic reason for dismal export performance during the period and the hardship faced were external and internal conditions prevailing at the relevant time which were beyond their control. The said application dated 25.12.2019 of clubbing was rejected by PRC Meeting No.29/AM20 dated 02.01.2020. The another application dated 14.07.2020 of clubbing was rejected by PRC Meeting No.06/AM21 dated 28.07.2020. Hence they are requesting to review decision of PRC Meeting No.06/AM24 held on 16.06.2021 and allow clubbing of above mentioned three Advance Authorizations.

Decision: The Committee reviewed and examined the case on the basis of submission provided by the applicant and observed that the firm has not submitted any cogent reason in support of their request for review the case. Accordingly it decided to maintain the earlier decision of PRC in its Meeting PRC Meeting No.18/AM22 dated 07.12.2021 (Case No.17), Meeting No.13/AM23 held on 01.09.2022 (Case No.16) and Meeting No.06 /AM24 held on 19.06.2023 (case No. 38)

(Action: Applicant)



Case No. 42

M/s. Laser Power & Infra Pvt. Ltd., Kolkata

F.No. HQRPRCAPPLY00002989AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 0211000217 dated 28.01.2021.

Applicant's statement: The applicant stated that due to worldwide effect of Covid-19 and current geopolitics, it is difficult for them to meet the EO in the stipulated time. They were intended to prepare themselves for coming times and proceeded strong demand in a similar manner, but unfortunately, during and after second waves of Covid-19 the market completely stumped. A lot of their orders got cancelled and many were put on hold as customers abroad were unsure of their domestic market scenarios. Hence they are requesting to allow six month extension in EOP against subject license.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0211000217 dated 28.01.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 43

M/s. Padget Electronics Pvt. Ltd., UP

F.No. HQRPRCAPPLY00003036AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of 16 MEIS scrip numbers.

Applicant's statement: The applicant stated that some of the MEIS licenses got expired before its consumption, reason for Non consumption of license is that the concern person who is taking care of the licences the PC system of that person is collapsed and all the data is erased, and before recovery of all the data, the MEIS licences got expired before its utilisation. Due to reason being the MEIS licence scrips are not fully utilised for payment of customs duty. Hence they are requesting to allow revalidation of 16 MEIS scrips for utilisation.

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

(Action: Applicant)



Case No. 44

M/s. Shree Laxmi Udyog, Jalgaon, Mumbai.

F.No. HQRPRCAPPLY00003033AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 0310839182 dated 28.10.2020.

Applicant's statement: The applicant stated that their request of EOP extension was rejected by RA on the ground that as per PN No.59 dated 28.02.2023 only half EO period would be granted as extension. They have already submitted their application before 31 March, 2023 but the RA Mumbai has not accepted the same. In their reply to RA on 16.02.2023 they have clearly mentioned that DGFT has replaced para 4.42(d)(e) (f) (g) and (h) and have not made any change as per para 4.42.(j) for which they had applied for EOP extension but the same was rejected. They have already completed the EO and allow for regularize purpose only. Hence they are requesting to allow EOP extension against subject license.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0310839182 dated 28.10.2020 for a further period upto 31.01.2022 subject to payment of composition fees as per policy provisions. The Committee also condoned the delay to approach RA against earlier PRC decision. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Mumbai)

Case No. 45

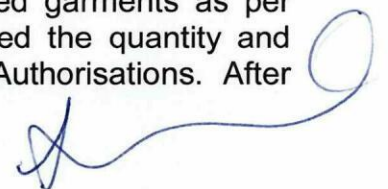
M/s. Rajshjee International, Tamil Nadu

F.No. HQRPRCAPPLY00003049AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 3210078706 dated 17.10.2018, 3210078758 dated 29.11.2018, 3210078741 dated 12.11.2018 and 3210078759 dated 29.11.2018.

Applicant's statement: The applicant stated that they have obtained the subject licenses to import knitted fabrics duty free for exporting knitted garments as per buyers requirement and purchase orders. They have imported the quantity and made use in the manufacture of export item as specified in the Authorisations. After



effecting import clearance of the fabric they have started manufacturing the garments and supply the same to their buyer as per order sheet in the year 2019. However, after supplying some quantum of garments the buyer has cancelled the order due to certain business issues at their end. As they were facing pandemic lock down situation through out the year 2020 to 2021 and also aftermath effect of business problem till September, 2023 they could not secure any orders for exporting the garments using the left over duty free imported fabrics under above AAs. Now they have secure garments orders in the month of September, 2023. Hence they are requesting to allow six months extension of EOP against subject licenses.

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

(Action: Applicant)

Case No. 46 M/s. Sun Pharmaceutical Industries Limited, New Delhi

F.No. HQRPRCAPPLY00003051AM24

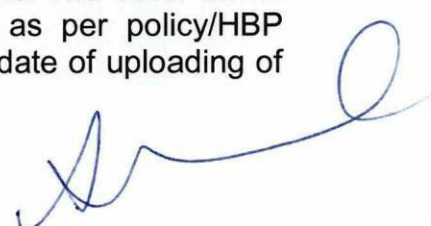
Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 0510398275 dated 22.04.2016.

Applicant's statement: The applicant stated that they have completed the export obligation in terms of value and quantity and have exported more than 46% within the initial validity period i.e. 12 months from the date of import, and remaining quantity exported within the next 6 months. They approached to concern RA office (Delhi) to consider request for regularization of export beyond the initial validity taking the plea of above said PN-59, but request is turned down, that the decision is for the cases which are already on the table of the PRC. Hence they are requesting to allow extension in EOP for regularise purpose against subject license.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 30.11.2017 against advance authorisation No. 0310816092 dated 03.10.2017 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfillment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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



Case No. 47 M/s. Devharsh Infotech Pvt. Ltd., Mumbai

F.No. HQRPRCAPPLY00001124AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Waiver of PC-18 condition of Advance Authorization no. 0311002120 dated 04.03.2021.

Applicant's statement: The applicant stated that in respect of subject Advance Authorization, Adhoc Norms for licence is fixed in Norms Committee –IV Meeting No.NC/4/MEET/Apr/202223/2 dated 12.05.2022 (Case No.1/NC/4/MEET/Apr/202223/2 after the exports are complete. A condition is imposed stating GSM of export and import should match. They are not able to maintain the description after the shipments have been dispatched. Exports are complete 100% and due to the condition redemption is held up. Hence they are requesting to allow waiver of PC-18 condition against subject license.

The GSM of Import is 52.The GSM of export is 50 to 150, i.e, the lowest in that range is 50. It was noted that it is not the case that higher GSM paper was imported and that of lower GSM exported.

Decision: The Committee examined the submission made by the firm and decided to waive the requirement of submission of proof of conformity of GSM for closure purpose subject to submission of Indemnity Bond to RA indemnifying GOI from any loss which may come to notice of RA later on this account and payment of Rs. 25,000/- (Twenty Five thousand only) as composition fee. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 48 M/s. Unique Impex, Surat.

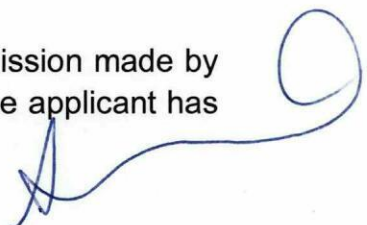
F.No. HQRPRCAPPLY00003089AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of RoSCTL Scrip no. 5219016460 dated 25.01.2022

Applicant's statement: The applicant stated that their above mentioned licence was registered at Nhava Sheva Customs on 25.04.2022. The above scrip was transferred to M/s. Rimu International who in terms transfer to M/s. Singla Timbers Pvt. Ltd., M/s. Singly Timbers Pvt. Ltd., (STPL) in terms utilized the licence partially for their differed imports and the balance value of Rs.1047672/- is still pending in the above scrip. Hence they are requesting to allow revalidation of above mentioned scrip.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has



not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 49 M/s. Genus Power Infrastructures Ltd., Rajasthan.

F.No. HQRPRCAPPLY00003880AM23

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: To allow relaxation for submission of Appendix 22C against EPCG authorization no. 0530141672 dated 04.08.2006.

Applicant's statement: The applicant stated that RA, CLA New Delhi is asking for Appendix 22 C after 3 years for submission of Redemption application and reply to various objections raised from time to time. In this case main contractor is not able to provide appendix 22C because he had supplied material to the ADB funded project along with installation of various Product and one to one correlation is not possible. They had submitted BRC in Appendix 22B along with Central Excise Certificate. However, they had also submitted Physical Export to discharge 100% Export obligation, but the first block time was expired and they had also not apply for extension of first block time as they had submitted redemption application. The RA did not accept the above facts and directed to approach PRC for relaxation Appendix 22C FTP/HPB 8.2.4, as physical export is in the second block. Hence they are requesting to allow relaxation for submission of Appendix 22C against subject licence for redemption.

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

(Action: Applicant)

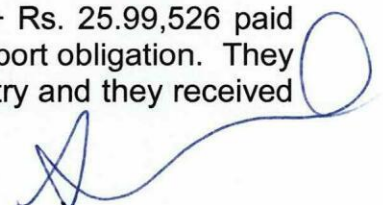
Case No. 50 M/s. Sanofi India Limited, Mumbai.

F.No. HQRPRCAPPLY00003191AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of 06 MEIS scrip numbers (i) 0310835013 dated 24.02.2020 (ii) 0319213948 dated 19.02.2019 (iii) 0313234088 dated 19.06.2019 (iv) 0319219315 dated 25.03.2019 (v) 0319241611 dated 31.07.2019 and (vi) 0319280835 dated 11.03.2020.

Applicant's statement: The applicant stated that they had applied for finalization of Bills of entry as per the details and thereafter have filed refund claim of Rs. 1,64,80,650 + 5,76,876 paid towards SWS/SCD under MEIS + Rs. 25.99,526 paid under BE No.8519630 dated 18.08.2020 for non fulfilment of export obligation. They had approached authorities for re assessment of the Bills of Entry and they received



the order from the customs authorities sectioning the refund of Rs. 1,70,55,902 as per the order dated 30.08.2022 but the validity of the MEIS licenses was over and the same could not be used. Hence they are requesting to allow revalidation of above mentioned MEIS scrip for further appropriate period to enable them to use.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its resolution.

(Action: Applicant/PC-3 division)

Case No. 51 M/s. Premier Rubber Mills. Punjab

F.No. HQRPRCAPPLY00003250AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 3011000510 dated 20.04.2021.

Applicant's statement: The applicant stated that they are SSI Unit established in 1979 and engaged in the manufacturing of Rubber Conveyor Belts, Transmission Belts and Vee Belts. Due to Covid 19 pandemic and lockdown, they could not fulfil their export obligation as their buyers had held/cancelled the orders. Since they wish to complete pending EO by clubbing this licence with other AA for closure in which EO shortfall is there due to Covid 19, most of their exports orders had cancelled due to which their exports sales declined heavily and they could not fulfil exports. They have already completed 54% exports against this AA and one export shipment is ready for export. Hence they are requesting to allow six month EOP extension against subject license.

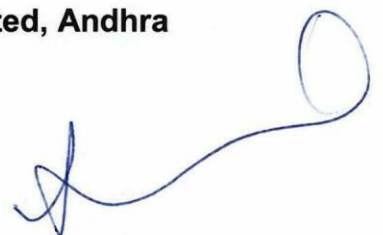
Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension of Advance Authorization No. 3011000510 dated 20.04.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 52 M/s. Sun Pharmaceutical Industries Limited, Andhra Pradesh

F.No. HQRPRCAPPLY00003251AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023



Subject: Extension of EOP against Advance Authorization no. 0510403060 dated 07.06.2017.

Applicant's statement: The applicant stated that they have completed the export obligation in terms of value and quantity, and exported more than 62%, 30% & 5% w.r.t 3 bill of entries within the initial validity period i.e. 12 months from the date of import and remaining quantity exported within the next 6 months. They approached to concern RA office (Delhi) to consider request for regularization of export beyond the initial validity taking the plea of above said PN-59, but their request is turned down, that the decision is for the cases which are already on the table of the PRC. Hence they are requesting to allow EOP extension against subject license.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 28.02.2019 against advance authorisation No. 0510403060 dated 07.06.2017 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfillment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 53 **M/s. Stitchwell Garments, Ahmadabad**

F.No. HQRPRCAPPLY00003258AM24

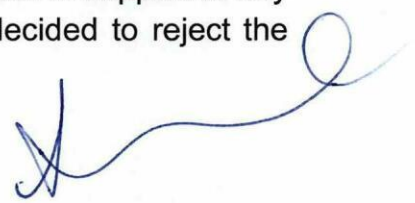
Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Revalidation of DFIA no. 0811006332 dated 25.10.2022

Applicant's statement: The applicant stated that they are regularly importing the input item from Australia and they kept this license for clearance of one of import consignment which was ordered earlier. But on 5th October, 2023, the party informed them that they are not able to supply the import item for 4 to 5 months due to shifting warehouse and office from current place to new place. Their license is expiry on 25.10.2023. Hence they are requesting to allow revalidation of above mentioned DFIA Authorisation.

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

(Action: Applicant)



Case No. 54 M/s. Swiss Parenterals Ltd., Ahmadabad.

F.No. HQRPRCAPPLY00003263AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against Advance Authorization no. 0810142951 dated 03.07.2018.

Applicant's statement: The applicant stated that they have obtained the above AA for export of 239500 vials containing Meropenem for Injection 500mg and 1 gm against which they have sought 200 Kgs. This authorization was issued in terms of Policy Circular No. 09 dated 30/06/2003 and No. 15 dated 17/09/2011. They have made import of 200 Kgs on 16.07.2018. As per the conditions of the authorizations, they have to fulfil the export obligation within 12 Months from the date of Import. Thus they are supposed to fulfil the export obligation on or before 15.07.2019. Though, they have fulfilled 97% EO, but there is a delay of 15 days in export as per the Sr. No. 11 to 14 and due to corona, their party had informed to hold the Export Consignment as per Sr. No. 15 and 16, which got delayed and it was beyond their control. Hence they are requesting to allow EOP extension against subject license.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length and decided to condone the delay of 15 days in fulfilment of Export obligation period subject to payment of composition fees as per policy provisions. No other relaxation has been allowed. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Ahmedabad)

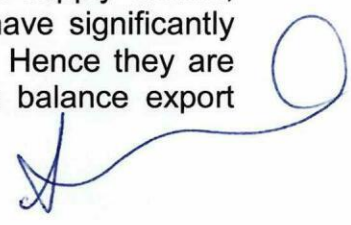
Case No. 55 M/s. M G S Govindharajulu Chettiar and Sons, Tamil Nadu

F.No. HQRPRCAPPLY00003261AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Extension of EOP against 6 Advance Authorization Nos.3210079223 dated 13.11.2019, 3210079627 dated 27.07.2020, 3210079685 dated 13.09.2020, 3210079764 dated 13.10.2020, 3211000034 dated 11.12.2020, and 3211001049 dated 09.06.2021.

Applicant's statement: The applicant stated that they are small scale unit based out of small town. They operate under AA by importing fabric and exporting men's nightwear's made out of it. They obtained these AAs just before Covid-19 and later 2019-2020. They have completed/partially completed EO against subject licenses. The challenges posed by the Covid-19 pandemic, disruptions in supply chains, logistical issues with freight and skyrocketing container charges have significantly impacted their ability to fulfil EO within the stipulated time frame. Hence they are requesting to allow one years EOP extension for completing the balance export against subject licenses.



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

(Action: Applicant)

Case No. 56 **M/s. Linen Art Pvt. Ltd., Mumbai**

F.No. HQRPRCAPPLY00003254AM24

Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Clubbing of Advance Authorization no. 0310835140 dated 02.03.2020 and 0311005625 dated 26.07.2021

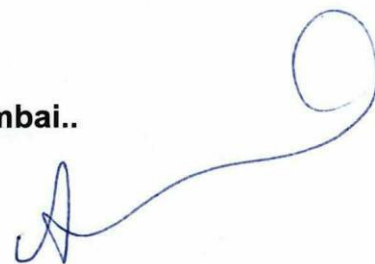
Applicant's statement: The applicant stated that as per para provision 4.36 (vi) of HBP for clubbing, both authorizations are to be issued within 18 months from the date of issue of earliest authorization and they fulfil this criteria. There are only one imports each against both advance authorizations i.e. Bill of Entry dated 23.02.2021 and 03.12.2022. To be eligible to consider clubbing of adv. authorizations, imports against the second authorization should have been made, on or before 02.09.2022 i.e. within 30 months from the date of issue of first AA and the import was made only on 34th month. They requested that, the above clause may please be relaxed / waived to consider their application submitted for clubbing / closure and regularization at RLA, Mumbai. The delay for the imports against the second advance authorization i.e. beyond 30 months was due to wide price fluctuation of Linen / Flax yarn in the international market due to short / limited availability. Hence they are requesting to waiver of para provision 4.36 (vi) of HBP and allow clubbing of subject licenses.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced a genuine hardship which was beyond their control and decided to relax the condition 4.36 (vi) of HBP regarding imports to be made within 30 months from the date of issue of earliest AA for consideration of clubbing of 2 Advance Authorization No. 0310835140 dated 02.03.2020 and 0311005625 dated 26.07.2021. All the other terms and conditions for clubbing shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/Mumbai)

Case No. 57 **M/s. Colourtex Industries Pvt. Ltd., Mumbai..**

F.No. HQRPRCAPPLY00003255AM24



Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023

Subject: Clubbing of Advance Authorization no. 0310821727 dated 18.06.2018 and 0311002557 dated 25.03.2021.

Applicant's statement: Now in the review application the applicant stated that kindly reconsider their request on the basis of genuine hardship faced under that circumstance by them during the period. The brief history of the case is as under: A) ADV.LIC No.0310821727, DT.18.06.2018 : Against the said Authorisation, they completed Imports upto 98% and started exports but they could have completed only 37% due to Cancellation of export orders. They tried their best to contact them but efforts failed as exports was to China and they were totally closed due to Covid-19 epidemic. Also they could not apply for Revalidation or EO Extension in this authorization due to start of the COVID pandemic. As a result of it could not utilize this Advance Authorization for duty free import purpose. Apart from it there were some other unavoidable circumstances which were beyond their control i.e. irregularity of senior executive, handling this department, due to his serious health problems. The matter was delayed and accordingly company obtained new Advance Authorization No. 0311002557 on 25.03.2021 for the same import and export products and fulfilled 100% export under this authorization but restricted Import for accommodate excess import in Licence A. B) ADV. LIC No. 0311002557, DT. 25.03.2021: To regularize the Excess Import in above Licence (A), they obtained this advance authorization and completed Export 100% but restricted import to 74.75% to accommodate Excess import in Licence (A) above. They restricted Import in Licence (B) only to regularize the Excess Import in First Licence (A) above. Due to the Covid-19 Pandemic world-wide, they could not manage the time frame of 30 months. Hence they are requesting to allow clubbing of subject licenses for regularization purpose.

Decision: The Committee reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No. 13/AM24 held on 31.08.2023 (Case No.02).

(Action: Applicant)

