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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 13.06.2023under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.05/AM24 held on 13.06.2023

The following members were present in the meeting:

1. Shri S.B.S. Reddy — Addl. DGFT
2. Shri Hardeep Singh — Addl. DGFT
3. Shri AkashTaneja — Addl. DGFT
4. Shri Anil Aggarwal — Addl. DGFT
5. Dr. S.K. Bansal — Addl. DGFT

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. Ralson (India) Limited, Ludhiana	1-2
2.	M/s. Seasaga Enterprises Pvt. Ltd., Mumbai	3
3.	M/s. P. R. Global Resources India, Nagpur	4
4.	M/s. ABIS Exports (India) Private Limited, Chhattisgarh	5
5.	M/s. Credence Remedies Pvt. Ltd., Mumbai	6
6.	M/s. Tata Motors Limited, gurugram	7
7.	M/s. Abhishri Packaging Pvt. Limited, Mumbai	8-12
8.	M/s. Aprn Enterprises Pvt. Ltd., Mumbai	13-15
9.	M/s. ArjunaNatual Private Limited, Kerala	16
10.	M/s. Banco Products (India) Limited, Vadodara	17
11.	M/s. Cofle Taylor India Control cables &Systerms Pvt. Ltd., Chennai	18
12.	M/s. Diamond Engineering (Chennai) Pvt Ltd., Kancheepuram	19
13.	M/s. Glenmark Pharmaceutical Limited, Mumbai	20
14.	M/s. Greenleaf extraction Pvt. Ltd., Cochin	21
15.	M/s. G V Ventures, Mumbai	22
16.	M/s. Janatha Fish Meal and Oil Products, Udupi (Karnataka)	23

17.	M/s. JPFL Films Private Limited, New Delhi	24
18.	M/s. Kamil Leathers, Chennai	25
19.	M/s. Kubota Agricultural Machinery India Pvt. Ltd., Chennai	26
20.	M/s. LE Merite exports Limited, Mumbai	27
21.	M/s. Louis Dreyfus Company India Pvt. Ltd., Gurgaon	28
22.	M/s. LS Automotive India Pvt. Ltd., Tamilnadu	29
23.	M/s. Ludlow Jute & Specialties Limited, Kolkata	30
24.	M/s. Manaksia Aluminium Company Limited, Kolkata	31
25.	M/s. AVT Mccormick Ingredients Pvt. Ltd., Kerala	32
26.	M/s. Medreich Limited, Karnataka	33
27.	M/s. MOC Shipyards Pvt. Ltd., Mumbai	34
28.	M/s. Nacl Industries Limited, Hyderabad	35
29.	M/s. Nissan Motor India Pvt. Ltd., Tamilnadu	36
30.	M/s. PAB Organics pvt. Ltd., Vadodara	37
31.	M/s. Premium Ferromet Pvt. Ltd., Kolkata	38
32.	M/s. Radnik Exports, Noida	39-41
33.	M/s. RHR Medicare Pvt. Ltd., Mumbai	42
34.	M/s. SARA Sae Private Limited, Dehradun	43
35.	M/s. ShakambhariIspat& Power Limited, Kolkata	44-46
36.	M/s. Shree Krishnakeshav Laboratories Limited, Ahmedabad	47
37.	M/s. Shriram Automotive Products Ltd., Delhi	48
38.	M/s. Swani Spice Mills Pvt. Ltd., Mumbai	49
39.	M/s. Sterling Agro Products, Warda (MH)	50

Case No. 01 M/s. Ralson (India) Limited, Ludhiana

F.No.HQRPRCAPPLY00000158AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 3011001384 dated 16.11.2021.

Applicant's statement: The applicant stated that they are largest manufacturer and exporter of Bicycle Tyres and Tubes in India along with producers of 2 –Wheeler Auto Tyre and Tubes. They have obtained subject license for import of consists of Natural Rubber as an item of Input which is listed under Appendix 4-J as per PN No.62 dated 24.03.2017 requiring them to follow Pre-Import condition on this license. Due to Covid-19, Geo-Politics and War situation they could not meet the export obligation in the stipulated time. They have completed the EO and to regularize the same they had applied RA office by paying relevant composition fee for regularisation of E.O. Hence they are requesting to allow EO extension for regularisation against subject license.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 10.10.2022 against advance authorization No. 3011001384 dated 16.11.2021 only for regularization purpose subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 02 M/s. Ralson (India) Limited, Ludhiana

F.No.HQRPRCAPPLY00000157AM24

Meeting No.05/AM24 held on 13.06.2023

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

Applicant's statement: The applicant stated that they are largest manufacturer and exporter of Bicycle Tyres and Tubes in India along with producers of 2 –Wheeler Auto Tyre and Tubes. They have obtained subject license for import of consists of Natural Rubber as an item of Input which is listed under Appendix 4-J as per PN No.62 dated 24.03.2017 requiring them to follow Pre-Import condition on this license. Due to Covid-19, Geo-Politics and War situation they could not meet the export obligation in the stipulated time. They have completed the EO and to regularize the same. They had applied RA office by paying relevant composition fee for regularisation of E.O. Hence they are requesting to allow EO extension for regularisation against subject license.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 31.03.2022 against advance authorization No. 3011001436 dated 30.11.2021 only for regularization purpose subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 03 M/s. Seasaga Enterprises Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00410141AM22

Meeting No.05/AM24 held on 13.06.2023

Subject: Request for acceptance of MEIS or RoDTEP claim for Shipping bill No. 7601441 dt.31.12.2020.

Applicant's statement: The applicant stated that they made exports of Indian Frozen Raw PD Shrimps on 31.12.2020 and LEO date is 01.01.2021. When they trying to apply for RODTEP the system does not allow them to make on the ground that date of exports is 31.12.2020. Due to this technical reason, they are not able to file any claim against the export. Hence they are requesting to allow file either MEIS claim or RODTEP against S/Bill No. 7601441 dated 31.12.2020.

Decision: The Committee on the basis of representation submitted by the firm and discussed the matter at length. The Committee decided to refer the case to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 04 M/s. P. R. Global Resources India, Nagpur

F.No.HQRPRCAPPLY00170062AM22

Meeting No.05/AM24 held on 13.06.2023

Subject: To allow MEIS benefit against 10 shipping bills wherein the HS code was amended.

This a defer case of PRC Meeting No.03/AM23 held on 22.04.2022 and 05.05.2022 wherein Committee decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

Applicant's statement: The applicant stated that the Customs Authority has endorsed the correction of ITC HS code in shipping bills, vide letter issued by the concerned Customs Authority (Letter No.VII(Cus) ICD NOK/01/Amend/BE/2020 Borkhedi dated 15.05.2020), for the purpose of availing export incentives under MEIS scheme. Hence they are requesting to allow the MEIS benefits against 13 shipping bills.

Now PC-3 has furnished their comments in the matter as "The mentioned SBs are available in the DB with HS code 48051100."

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to obtained detailed comments from PC-3 Division for taking the decision.

(Action: Applicant/PC-3 Division)

Case No. 05 M/s. ABIS Exports (India) Private Limited, Chhattisgarh

F.No.HQRPRCAPPLY00154140AM22

Meeting No.05/AM24 held on 13.06.2023

Subject: To allow MIES benefit against shipping bill no. 8738413 dated 05.11.2018.

This is a defer case of PRC Meeting No.11/AM23 held on 02.08.2022 wherein Committee decided to refer the issue to PC-3 Division for its examination and resolution.

Applicant's statement: The applicant stated that they have inadvertently ticked "N" instead of "Y" in the reward column while filling of the EDI shipping bill, but they have declared the intent in the affirmative (in wordings) in the shipping bill. They have exported 2469.150 MT of Soyabean extraction to Bangladesh vide Gede through Ranaghat RS LCS vide above shipping bill. As they have realized that the shipping bill was missing the EPCG license details, they have applied for the post amendment of shipping bill to Customs Authorities. However, the same was rejected. They again sent another request for correction of shipping bill to the Assistant Commissioner of Customs, wherein it had passed an amendment order in favour of their company. The Assistant Commissioner has also confirmed that the goods have been exported to Bangladesh and that they have already claimed the duty drawback against the shipping bill as it was rightfully entitled to them.
It is clarified that on the 1st page of the shipping bill they had mentioned "We intend to claim Reward under MEIS System" and even the invoice they submitted to Customs at the time of filing shipping bill they had mentioned their intention to claim the MEIS benefit. Based on this evidence he affirmed that the page 2 of the shipping bill under the relevant column of reward was shown as "No" is indeed a human error and is justifiable. However, Customs Authorities has expressed their concern that in the EDI system, there is no mechanism to amend the expression from "No" to "Yes" after issuance of the Let Export Order. Therefore, the Customs has issued them an "instant order" in order to make the amendment in the shipping bills as requested.

Now PC-3 has furnished their comments in the matter as "SB is available in the repository with N, Pl process the case as per order passed by the Hon'ble Court.

<u>**Decision:**</u> The Committee on the basis of representation submitted by the firm along with Court Order dated passed by the Hon'ble High Court of Calcutta discussed the matter at length. The Committee decided to refer the case to PC-3 division for compliance of court order after giving the opportunity of Personal Hearing.

(Action: Applicant/PC-3 division)

Case No. 06 M/s. Credence Remedies Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000115AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: To allow MEIS benefit against shipping bill no. 7982690 dated 01.11.2019.

Applicant's statement: The applicant stated that due to dollar deficit in their exporting country (Uzbekistan) they have received a delayed payment for their Shipping Bill No.7982690 dated 01.11.2019. Hence they are requesting to allow filing of MEIS application to claim MEIS benefit against above S/Bill. BCBM 0000002000018068 and BRC issue date is 31 May 2021. BCBM0000002000019160 and BRC issue date is 14 Sept.2021 and BRC issued date is 29 Oct.2021. BCBM0000002000019419 and BRC issue date is 29 Oct 2021. BCBM0000002000018455 and BRC issue date is 22 June 2021. BCBM0000002000022318 and BRC issue date is 07 Oct, 2021.

In this matter PC-3 Section has furnished their comments as "In four cases payment has been realized within time but firm did not apply hence not eligible and for one BRC payment has been realized after expiry of SB hence it is also not eligible."

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

(Action: Applicant)

Case No. 07 M/s. Tata Motors Limited, Gurugram

F.No.HQRPRCAPPLY00000028AM23

Meeting No.05/AM24 held on 13.06.2023

Subject: 1. To allow Target Plus License by Commercial (CV) business company in Tata Motors Ltd (TML) as well as well as to its subsidiary Passenger Vehicles (PV) business company in M/s. Tata motors passenger Vehicles Ltd considering both (CV) and (PV) division were part of TML up to 31.12.2021 and thereafter w.e.f 01.01.2022 (PV) business transferred to PV Company M/s. Tata Motors passenger Vehicles Ltd and commercial business continued in TML.

2. To allow of TPS license by TML as well as by its subsidiary PV Company M/s. Tata Motors Passenger Vehicles Ltd without any loss of revenue to exchequer.

Applicant's statement: The applicant stated that Commercial vehicles business (CV) and Passenger Vehicles (PV) business both divisions were in TML 31.12.2021. The Passenger Vehicles (PV) business transferred from TML to new subsidiary PV Company Tata Motors Passenger Vehicle Ltd., (Formerly known as M/s. TMS Business Analytics Services Ltd.) of TML w.e.f. 01.01.2022. The TPS Licenses were granted based on the incremental growth in turnover of both commercial vehicles business (CV) and Passenger vehicles business (PV) divisions to TML under their one IEC and one Star Export House. The Passenger Vehicles division was transferred from TML to its subsidiary only for securing mutually beneficial strategic alliances, synergies and operational efficiencies for the PV business and help secure its long term viability. The purpose of utilisation of TPS by both TML and PV companies is to complete the imports within the validity of the TPS. The import content in TML is low and TPS can only be utilised expeditiously if permission is granted for utilisation also to PV company. The PV company is expanding in Electric Vehicles (EV) too and can utilise the license for import of essential inputs for EV Business and also in normal course of their requirement of imports. TML case is unique and not a case of transfer of TPS license to any other company but seeking relaxation for use of TPS to its own subsidiary passenger vehicle company M/s. Tata Motors Passenger Vehicle Ltd. Which was earlier division of TML till 31.12.2021 and also for the fact that both commercial and passenger vehicles export business of TML were considered for eligibility to grant TPS as % of incremental turnover as per TPS Prevailing policy. There will not be any revenue loss to Exchequer. The TPS will be utilised up to the values granted. Hence they are requesting to allow relaxation to expeditiously use of TPS by TML for CV and its subsidiary M/s. Tata Motors Passenger Vehicle Ltd., (Formerly known as M/s. TMS Business Analytics Services Ltd.) for PV business.

Decision: The Committee examined the case on the basis of statement made by the applicant and decided to defer the case for further examination.

(Action: PRC)

Case No. 08 M/s. Abhishri Packaging Pvt. Limited, Mumbai

F.No.HQRPRCAPPLY00000184AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310825789 dated 19.12.2018.

Applicant's statement: The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid 19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They had granted EOP extension from PRC Meeting No.16/AM22 dated 29.11.2021 and the approval is uploaded on 16.12.2021 on DGFT site but they got to know that about the approval on 21.12.2021 in 9 days it was not possible to export against the mentioned Advance Licence. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 31.03.2023 to complete the E.O. against subject license.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The letters and e-mails were also seen. The

Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 09 M/s. Abhishri Packaging Pvt. Limited, Mumbai

F.No.HQRPRCAPPLY00000186AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310825215 dated 26.11.2018.

Applicant's statement: The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid 19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They have already completed 90% Export against subject license. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 31.03.2023 to complete the 10% balance E.O. against subject license.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The letters and e-mails were also seen.The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 10 M/s. Abhishri Packaging Pvt. Limited, Mumbai

F.No.HQRPRCAPPLY00000188AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310825214 dated 26.11.2018.

Applicant's statement: The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid 19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They have already completed 90% Export against subject license. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 31.03.2023 to complete the 10% balance E.O. against subject license.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The letters and e-mails were also seen.The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 11 M/s. Abhishri Packaging Pvt. Limited, Mumbai

F.No.HQRPRCAPPLY00000193AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310825922 dated 26.12.2018.

Applicant's statement: The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid 19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They have already completed 93% Export against subject license. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 31.03.2023 to complete the 7% balance E.O. against subject license.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The letters and e-mails were also seen.The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 12 M/s. Abhishri Packaging Pvt. Limited, Mumbai

F.No.HQRPRCAPPLY00000194AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310825173 dated 28.11.2018.

Applicant's statement: The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid 19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They have already completed 90% Export against subject license. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 31.03.2023 to complete the 10% balance E.O. against subject license.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The letters and e-mails were also seen.The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 13 M/s. Aprn Enterprises Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000198AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Request to Consider export made beyond EOP against Advance Authorization no. 0310814555 dated 12.07.2017 for the purpose of regularization only.

Applicant's statement: The applicant stated that they are one of leading Pharmaceutical packing material manufacturer and they could not complete the export obligation as the pharma companies world over had cut down their production of regular Pharmaceutical products and were fully focussed on the pandemic related medicines. Their supplies of packaging material i.e. Aluminium Foil for pharma packaging was adversely impacted. However, once the situation normalized they completed the balance export obligation. They had completed over 50% of the exports during the valid export obligation period and also completed the balance export obligation also. Hence they are requesting to allow extension EOP against subject licence for regularization purpose only.

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. 14 M/s. Aprn Enterprises Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000199AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Request to consider export made beyond EOP against Advance Authorization no. 0310823348 dated 28.08.2018 for the purpose of regularization only.

Applicant's statement: The applicant stated that they are one of leading Pharmaceutical packing material manufacturer and they could not complete the export obligation as the pharma companies world over had cut down their production of regular Pharmaceutical products and were fully focussed on the pandemic related medicines. Their supplies of packaging material i.e. Aluminium Foil for pharma packaging was adversely impacted. However, once the situation normalized they completed the balance export obligation. They had completed over 50% of the exports during the valid export obligation period and also completed the balance export obligation also. Hence they are requesting to allow extension EOP against subject licence for regularization purpose only.

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. 15 M/s. Aprn Enterprises Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000200AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Request to consider export made beyond EOP against Advance Authorization no. 0310824063 dated 28.09.2018 for the purpose of regularization only.

Applicant's statement: The applicant stated that they are one of leading Pharmaceutical packing material manufacturer and they could not complete the export obligation as the pharma companies world over had cut down their production of regular Pharmaceutical products and were fully focussed on the pandemic related medicines. Their supplies of packaging material i.e. Aluminium Foil for pharma packaging was adversely impacted. However, once the situation normalized they completed the balance export obligation. They had completed over 50% of the exports during the valid export obligation period and also completed the balance export obligation also. Hence they are requesting to allow extension EOP against subject licence for regularization purpose only.

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

(Action: Applicant)

Case No. 16 M/s. ArjunaNatual Private Limited, Kerala

F.No.HQRPRCAPPLY00000222AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Condone the error and accept the shipping bill no. 8156055 dt. 22.08.2017 towards the fulfilment of export obligation against AA No.1010059509 dated 07.06.2016.

Applicant's statement: The applicant stated that the above said license was issued for the import of 200 MTs of Mustard Seed Brari Meal with an EO of 1000 Kgs of Mustard Oil Aroma with AITC content Min.97% and they have fulfilled the entire EO within the EOP and submitted the documents to RA, Cochin. After submitting the EO documents to RA they noticed that the Advance License number was not endorsed in one of the S/Bill by the oversight which was unintentional. Hence they are requesting to allow condone the error and accept the S/Bills towards fulfilment of export obligation against subject Advance 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. 17 M/s. Banco Products (India) Limited, Vadodara

F.No.HQRPRCAPPLY00000180AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Seeking relaxation of interest on payment of customs duty for unfulfilled EO against Advance Authorization no. 3410046125 dated 05.06.2020.

Applicant's statement: The applicant stated that they are manufacturer, sale and exports of Radiators and Radiator Cores since past 70 years. During the material period of export obligation, they faced global slowdown in the economic activity particularly in the Engineering Sector resulting into cancellation/non-acceptance of Orders placed by overseas customs in export obligation period of the license. They fulfilled the EO in terms of value in USD 1983439.31 and that the vagaries and uncertainties in international trade cannot be predicted and thereby there are occasional and unintentional incidents of un-fulfilled export obligation. Hence they are requesting to allow relaxation and relief be provided by permitting the waiver of interest on Customs duty for unfulfilled export obligation against subject license in terms of Para 2.58 and 2.59 of the EXIM Policy 2015-20.

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

(Action: Applicant)

Case No. 18 M/s. Cofle Taylor India Control Cables & Systems Pvt. Ltd., Chennai

F.No.HQPRCAPPLY00000210AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Revalidation of Advance Authorization no. 0411000831 dated 17.05.2021.

Applicant's statement: The applicant stated that they had obtained above license from RA Chennai and original import period allowed by RA, Chennai is 17.05.2022 and they have applied and got the import revalidation up to 17.05.2023. This validity expired now but they have pending imports. Since they have a business slow down and due to

Global recession and decline in sales last year they could not complete the import against subject licence. Hence they are requesting to allow one year Revalidation to complete the balance import against subject license.

Decision: The Committee after examining the case decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 19 M/s. Diamond Engineering (Chennai) Pvt Ltd., Kancheepuram

F.No.HQRPRCAPPLY00000206AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 0410167329 dated 23.11.2020.

Applicant's statement: The applicant stated that they have imported raw materials like Beam, Channel and Angle for a quantum of 4784.43 MT out of licensed qty of 5200 MT under the subject license. Out of imported qty of raw material they have to complete the EO for a net qty of 4690.62 MT after considering the allowance of wastage calculated @2%. For completing EO they have physically exported various pre-fabricated steel structure made out of Iron &Steel vide various S/Bills in 35 Nos. The pending balance qty of finished goods to be exported before 31.03.2024 as per the amendment purchase order No.3 received from the foreign buyer. Hence they are requesting to allow extension in EOP up to 30.06.2024 to complete the balance EO against subject license.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 31.03.2024 against advance authorization No. 0410167329 dated 23.11.2020 subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Case No. 20 M/s. Glenmark Pharmaceutical Limited, Mumbai

F.No.HQRPRCAPPLY00000195AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: To allow transfer of the Raw material to SEZ Unit by Payment of custom duty for Regularization and Redemption Purpose and Waiver of PC-18 condition

against 4 Advance Authorisatons No.0311003034 dated 05.04.2021, 0311007266 dated 27.09.2021, 0311010827 dated 24.01.2022 & 0311015297 dated 07.06.2022.

Applicant's statement: The applicant stated that they have obtained subject license from RA, Mumbai for import of Raw material FluocinoloneAcetonide BP, Clotrimazole USP and Betamethasone Dispropionate USP, Clobetasol Propionate USP under Pre-import condition. The raw material were imported for the manufacture of different finished goods for export to USA market from their BADDI Unit. Though their Baddi facility is compliant to all other condition in the FTP, currently they are unable to manufacture & export the finished products due to import alert by the US FDA at their Baddi Plant which restricts the sale of the product in USA. For this reasons after utilization of most of imported raw material for export, they seek a onetime waiver for transfer the balance raw materials and quantity to their SEZ Manufacturing site at Indore. Hence they are requesting to allow waiver of PC 18 condition by allowing this transfer of imported raw material for further manufacturing at SEZ Unit in Indore.

Decision: The Committee went through the statement made by the applicant and concluded that there is a genuine hardship in the case and therefore decided to relax the conditions against 4 Advance Authorization No.0311003034 dated 05.04.2021, 0311007266 dated 27.09.2021, 0311010827 dated 24.01.2022 & 0311015297 dated 07.06.2022 so as to allow transfer of the raw material to their SEZ unit for manufacturing for export only. Duty implications if any, is not being relaxed. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting. The firm is also directed to approach to the specific officer in terms of SEZ rules.

(Action: Applicant/RA, Mumbai)

Case No. 21 M/s. Greenleaf extraction Pvt. Ltd., Cochin

F.No.HQPRCAPPLY00004577AM23

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP for delay in export of finished goods in their 100 % EOU in terms of para 606 © (ii) & (iii) of HBP.

Applicant's statement: The applicant stated that they are a Registered EOU under the jurisdiction of the Development Commissioner, Cochin Special Economic Zone. They export Spices Oil and Oleoresins, for which they import various spices like black pepper, ginger, nutmeg, mace and white pepper etc. As per para 6.06 of HBP, certain specified spices undergoing certain specified processes have a lesser export obligation period of 120 days / 12 months. They have a very serious problem in meeting the reduced EOP as species are agro products and hence they are seasonal in nature. For all species 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. 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. In the case of Advance Authorization purchases in EOU are not linked to export orders in hand, for reasons stated as above and 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 with the reduced obligation period. Hence they are requesting to allow extension in EOP.

Decision: The Committee having examined the statement made by the applicant in its application decided to defer the case to seek a detailed report from DC, Cochin SEZ before taking the final decision.

(Action: Applicant/DC-Cochin SEZ)

Case No. 22 M/s. G V Ventures, Mumbai

F.No.HQRPRCAPPLY00000176AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Allowing setoff of shortfall of export of non item against excess export of other item in the same License No.0310828520 dated 16.04.2019.

Applicant's statement: The applicant stated that they had imported fabric for the manufacturing of garments, both the products are already allowed under this license. The export items mentioned in the license were ladies middi and knitted pyjama set. Due to changes in the buyers' requirements, they exported more of ladies middi and less of knitted pyjama set. Both item were made using the same fabric (common input) and export items are already allowed under this license. They have maintained the prescribed value addition and submit the application for allowing Setoff of shortfall of export of one item against excess exports of other item in the same license. Hence they are requesting to allow setoff of shortfall of export of non item against excess export of other item in subject license.

Decision: The Committee went through the statement made by the applicant and concluded that there is a genuine hardship in the case and therefore decided that RA may work out entitlement of inputs for the export product as per their norms, for accounting of imports and exports. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting along with the calculation sheet.

(Action: Applicant/ RA-Mumbai)

Case No. 23 M/s. Janatha Fish Meal and Oil Products, Udupi (Karnataka)

F.No.HQRPRCAPPLY00004726AM23

Meeting No.05/AM24 held on 13.06.2023

Subject: Revalidation of MEIS scrip no. 0719072766 dated 04.03.2022 and 0719072765 dated 04.03.2022.

Applicant's statement: The applicant stated that they are manufacturer of Fish Meal and Fish Oil and exporting products to Asia, EU, Middle East and Latin America. They have issued MEIS license No.0719072766 dated 04.03.2022value of Rs. 464145/- , by RA Bangalore Licence No.0719072765 dated 04.03.2022 value of Rs. 2667625/- and debited Amt. Rs. 976005/- vide BE No.3081057 dated 29.10.2022 and 2761507 dated 6.10.2022. Balance amount of Rs. 1691620/- and license No.0719072766 dated 04.03.2022 debited amount Rs.65,442/- vide BE No.3081057 dated 29.10.2022 balance amount Rs. 398703/- validity of the both licenses one year and both the license expired on 03.03.2023. They have planned to import the capital goods for manufacture of Fish meal and fish oil and the shipment was delayed due to covid-19 conditions by their supplier from China and again it was delayed due to Ukraine War effect. The Shipment was supposed to come in the month of February due to unavoidable reasons the supplier delayed the shipment. They have already made 30% advance payment to their China supplier. Since the license was not valid for debit the customs duty in Customs. Hence they are requesting to allow revalidation of above mentioned 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. 24 M/s. JPFL Films Private Limited, New Delhi

F.No.HQRPRCAPPLY000000203AM23

Meeting No.05/AM24 held on 13.06.2023

Subject: Revalidation of Advance Authorization no. 0510415001 dated 25.08.2020.

Applicant's statement: The applicant stated that they have made export of 71% of total allowed quantity and proportionately completed imports of major inputs as under PTA and MEG @100% as per export made. But one of the inputs i.e. Barium sulphate they have made only 48% of the same as against allowed quantity as per Export made. There is still 52% of said input is remaining to be imported. The reason for not completing import of Barium Sulphate is high demand and high international price and also because of transfer of entire Plastic Business of their old entity M/s. Jindal Poly Films Ltd. Into their new company i.e. JPFL Films Pvt. Ltd. Hence they are requesting to allow revalidation to complete the balance import material.

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

(Action: Applicant

Case No. 25 M/s. Kamil Leathers, Chennai

F.No.HQRPRCAPPLY00004642AM23

Meeting No.05/AM24 held on 13.06.2023

Subject: Ratification of Norms against Advance Authorization no. 0411002527 dated 03.02.2022.

Applicant's statement: The applicant stated that they have received three Advance Licenses and all are same import items i.e. Sheep Wet Blue Skins and out of 3 licenses DGFT issued one ratification/Norms approved and issued Order No.NC/5/MEET/Sep/202223/9 dated 04.10.2022. Due to non submission of deficiency reply in time DGFT rejected their balance two cases. Hence they are requesting to accept their application and issue rectification of norms for the 2 pending licenses in RA for the specific export obligation was also done.

Decision: The Committee went through the representation received from the applicant and it observed that no policy relaxation is involved in this case. Accordingly, it decided to withdraw this case from PRC and refer the case to Norms Committee-5 for resolution.

(Action: Applicant/Norms Committee-5)

Case No. 26 M/s. Kubota Agricultural Machinery India Pvt. Ltd., Chennai

F.No.HQRPRCAPPLY00004646AM23

Meeting No.05/AM24 held on 13.06.2023

Subject: Revalidation of MEIS scrip no. 0419099920 dated 06.12.2021, 0419099901 dated 06.12.2021, 0419099902 dated 06.12.2021 and 0419099921 dated 06.12.2021.

Applicant's statement: The applicant stated that they had obtained four MEIS licenses from RA Chennai and as per Appendix 3B to FTP 2015-20 states that the export of Agricultural Machinery parts and parts of motor vehicle falling under Chapter 84,85 and 87 to Thailand, Japan is eligible for reward under MEIS scheme under Sl.No.3593, 4249, 4545, 4558 etc and Kubota is eligible for MEIS license at the rate of 3%. They have not utilized the scrips within the date of expiry and the licenses were expired on 06.12.2022 because they are not in a position to utilize the scrip against the imports owing to reduction in Imports during this year. Considering the economic conditions across the world there is a change in their projected imports which in turn has impacted their utilization of the scrip and thereby they are not in a position to utilize the scrip within the validity period. Hence they are requesting to allow six months revalidation of above mentioned Scrips.

Decision: The Committee discussed the case on the basis of justification provided by the applicant 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. 27 M/s. LE Merite exports Limited, Mumbai

F.No.HQRPRCAPPLY00000185AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: To allow MEIS benefit against Shipping Bill No. 3238488 dated 3806937 dated 31.01.2017 which are time barred due to delay in uploading of the e-BRCs by bank.

Applicant's statement: The applicant stated that they are unable to apply MEIS due to non availability of e-BRC at DGFT server. The delay was due to amendment in S/Bill from customs due to which the bankers were not able to issue the BRC, however once the S/Bills were amended, the bankers issued the BRC. The customs issued manual amendment letter on 16.03.2023 and their e-BRC has been issued on 27.03.2022 and 30.03.2023 from the bank after amendment of customs, the e-BRCs are upload by bank after three years from date of let exports. Hence they are requesting to allow condonation of delay in filing above mentioned MEIS applications.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of the BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly it decided to allow MEIS benefit only for those shipping bills whose realization has happened within in 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of three years from the date of let export. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 28 M/s. Louis Dreyfus Company India Pvt. Ltd., Gurgaon

F.No.HQRPRCAPPLY00000191AM24

Meeting No.05/AM24 held on 13.06.2023

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

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

Decision: The committee 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. 29 M/s. LS Automotive India Pvt. Ltd., Tamilnadu

F.No.HQRPRCAPPLY00000117AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization no. 0410164322 dated 16.05.2018.

Applicant's statement: The applicant stated that during the month of November, 2018 there was a major fire accident in their factory due to which their operations were halted to a very great extent and due to the Covid-19 pandemic they were not able to fulfil the export obligation during the period and also due to the reason, one Mr. M. Karthikeyan (Purchase Imports) who was in change of the authorisation left employment on 14.10.2020 and the same was not properly handed over to his successor and thus, the existence of the authorisation was not known and despite the company having exports the authorisation details were not captured while filing the S/Bills and thus the export obligation remained undercharged. Hence they are requesting to allow EOP extension for a period of six months against subject license.

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

(Action: Applicant)

Case No. 30 M/s. Ludlow Jute & Specialties Limited, Kolkata

F.No.HQRPRCAPPLY00000207AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 0210210129 dated 25.09.2020.

Applicant's statement: The applicant stated that the utilization of the authorization concerning input of raw material was completed on 05.01.2021 and the raw material was processed and export was effected to the tune of 37% compare to the export obligation imposed balance exports could not be made due to the global economic recession. The balance export could not be affected because of the recession in key western markets and geopolitical crisis arising out from Russia's invasion of Ukraine which had adversely impacted the growth of countries outbound shipments meant for exports. With the advent of Covid-19 followed by the war at the revival stage of the economy, all the global trade promoting factors like, political stability, movement of goods, adequate availability of containers and shipping lines, demand, stable currency and smooth banking systems were in disarray. Hence they are requesting to allow six month EOP extension against subject license.

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 EOP extension of Advance Authorization No. 0210210129 dated 25.09.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 31 M/s. Manaksia Aluminium Company Limited, Kolkata

F.No.HQRPRCAPPLY00000189AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 0211000293 dated 23.02.2021.

Applicant's statement: The applicant stated that they had obtained above said license from RA Kolkata for export of Aluminum Alloy Ingot, Rolled Aluminum Sheets/Coils/Plates and colour coated sheet as per SIR No.C29, C30 and C1596. They have fulfilled E.O. value wise 89% and qty wise 64%. Due to Covid-19, current Ukraine War and recession in European Union and US market they were unable to export the required quantity. Hence they are requesting to allow six months 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. 0211000293 dated 23.02.2021 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-Kolkatta)

Case No. 32 M/s. AVT Mccormick Ingredients Pvt. Ltd., Kerala

F.No.HQRPRCAPPLY00000110AM24
Meeting No.05/AM24 held on 13.06.2023

Subject: Condonation of delay in submission of TMA application for the quarter ending 30.06.2019 and 30.09.2019.

Applicant's statement: The applicant stated that in compliance to the decision of PRC Meeting No.01/AM22 dated 25.05.2021 and immediately upon facilitation of re-filing of TMA Application by DGFT EDI and RA during the month of June, 2021, they initiated submission of their TMA claim for the quarters ending 30.06.2019 and 30.09.2019. Despite their continuous efforts, persistent EDI error in the online module of DGFT server pushed submission of their application for the said quarter to a delayed date of 31.10.2022 and 24.11.2022 respectively. RA advised them to approach PRC for condonation of the delayed submission. Hence they are requesting to allow condonation of delay in submission of TMA application for above mentioned period.

Decision: The Committee discussed the case on the basis of justification provided by the applicant 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. 33 M/s. Medreich Limited, Karnataka

F.No.HQRPRCAPPLY00000213AM24
Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 0710117788 dated 12.03.2015.

Applicant's statement: The applicant stated that they had obtained license and imported raw material from unregistered sources. They have completed export obligation 100% against the actual import. They are unable to complete the exports within 12 months for two import consignments as per the pre-import conditions and completed the same within 12 – 18 months. They have made part of exports beyond the initial validity of the imports due to buyer's postponement of export schedule. More than 80% of their exports have been completed as per the pre-import conditions and the rest of the export quantity only falling between 12 – 18 months period. Hence they are requesting to allow EOP extension against subject license for regularization purpose only.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 24.10.2016 against advance authorisation No. 0710117788 dated 12.03.2015 only for regularization purpose subject to payment of composition fees as per Policy provisions and provided no adjudication has been done against this authorisation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 34 M/s. MOC Shipyards Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00004619AM23

Meeting No.05/AM24 held on 13.06.2023

Subject: Relaxation in Advance Authorization No. 0310838353 dated 18.09.2020 and 0310838354 dated 18.09.2020 policy for granting 1 year of special EOP extension.

Applicant's statement: The applicant stated that their export products namely 20-Meter and 25-Meter Landing Craft Vessel under HSN Code 8901 90 00 required highly skilled manpower and subject to stricted quality parameters. Due to adverse effects of Covid Pandemic on availability of manpower and availability of materials there was inordinate delay in progress of work This necessitated changes to production schedules and long negotiations with their client to accept the same. Hence they are requesting to allow one year EOP extension against subject licenses.

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 EOP extension of two Advance Authorization No. 0310838353 dated 18.09.2020 and 0310838354 dated 18.09.2020 for a further period of 12 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 35 M/s. Nacl Industries Limited, Hyderabad

F.No.HQRPRCAPPLY00000205AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Revalidation of 10 MEIS Scrip numbers.

Applicant's statement: The applicant stated that the goods exported by the company were eligible for duty credit scrip under the MEIS of the FTP 2015-20 and the company had accordingly filed applications for grant of such scrips since 2015 with RA, Hyderabad which were duly processed basis the applications so filed by the company. During the calendar year 2019 the Directorate of Revenue Intelligence, Zonal Unit Ahmadabad had initiated an enquiry against the company in respect of duty credit scrips granted to the company and had accordingly summoned the company officials to submit the relevant details in connection with the applications filed under the MEIS. DRI Ahmadabad had alleged that the company has classified its exported product under incorrect ITC HS Code which has resulted in grant of excess benefits to the company under the MEIS. The company was under a bona-fide belief that its products were rightly classified under proper HS Codes, mainly on the basis the advise given by its consultants from time to time. Hence they are requesting to allow condonation the arithmetical error on the part of the company in arriving at the value of licenses to be utilised and revalidate Ten (10) number of MEIS licenses to enable the company to utilise the MEIS benefits.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it was decided to defer the case and seek a detailed report from RA, Hyderabad to take final decision.

(Action: Applicant/RA-Hyderabad)

Case No. 36 M/s. Nissan Motor India Pvt. Ltd., Tamilnadu

F.No.HQRPRCAPPLY00000212AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: To allow MEIS benefit against shipping bills for the period of April 2015 to November 2016.

Applicant's statement: The applicant stated that they are forced to mention "N" under the MEIS Scheme code in 3055 S/Bills due to ICEGATE System technical limitations. The subject S/Bills consisted of commercial export of automobile parts and also export of returnable pallets and steel racks. ICEGATE System did not permit to mention "Y" for Commercial Exports and "N" for Returnable pallets/racks in the same S/Bill. Hence to avoid wrong claim for returnable pallets they were forced to mentioned "N" for both commercial exports and returnable exports. However, they had clearly mentioned their declaration to claim MEIS incentives in all the subject S/Bills. They had made several representations before the customs and DGFT for getting the subject S/Bills transmitted from ICEGATE system to DGFT system. The same was also approved and transmitted by DG Systems from ICEGATE to DGFT system. Considering the technical limitations in the ICEGATE system which are beyond their control. They were unable to receive the MEIS scrips. Hence they are requesting to allow condonation for non mention of "Y" and sanction the entire MEIS claim at the eligible % without any later cut for the above mentioned period.

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

(Action: Applicant)

Case No. 37 M/s. PAB Organics pvt. Ltd., Vadodara

F.No.HQRPRCAPPLY00000163AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Relaxation in considering the deemed export for fulfilment of EO under the Advance Authorization no. 3410035127 dated 12.09.2012.

Applicant's statement: The applicant stated that they had obtained above license during 2012 and unfortunately, due to a clerical error, one of their office employees had chosen the wrong customs notification i.e. choose the notification of physical export instead of deemed export while applying for the authorization. They have already completed export and import procedures against this license and the file has been submitted to DGFT RA for closure of license. However, the DGFT RA is not considering their closure application as they have made deemed export and the Custom notification was selected under the physical export category. Hence they are to allow relaxation in considering the deemed export for fulfilment of EO against subject license.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it was decided to defer the case and seek a detailed report from RA, Vadodara to take final decision.

(Action: Applicant/RA-Vadodara)

Case No. 38 M/s. Premium Ferromet Pvt. Ltd., Kolkata

F.No.HQRPRCAPPLY00000187AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Revalidation of MEIS scrip no. 0219110459 dated 01.04.2022.

Applicant's statement: The applicant stated that they were applied for MEIS Scrip and submitted on 21.03.2022 but due to mistake from their side the license was submitted in Non-EDI Port (INAKP6) instead of EDI PORT (INCCU1). The license was printed on 01.04.2023 from RA but they unable to print from the portal since it was a manual license after on July 12,2022 they mail the problem to HQ DGFT providing all the details in it with several reminder/follow up finally they have received the license on 23 Oct, 2022 on 9th Jan, 2023. They have courier the original license to their CHA in Vizag for verification on 15th March 2023. The license verification and TRA was done and the original license along with TRA letter was received on 28th March, 2023 since license were expiring on 01.04.2023 but due to short span of time they were unable to use the license. Hence they are requesting to allow revalidation of subject MEIS scrip.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length and decided to refer the case to EGTF-Division for its examination. After obtaining inputs of EGTF- Division, case would be brought back to PRC for a decision.

(Action: EGTF-Division/Applicant)

Case No. 39 M/s. Radnik Exports, Noida

F.No.HQRPRCAPPLY00003587AM23

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 0510412820 dated 09.12.2019.

Applicant's statement: This is review case of PRC Meeting No.22/AM23 held on 13.12.2022 (Case No.03) wherein Committee reject the case. In this fresh representation the applicant stated that they have imported fabric but they could not utilize the imported fabric against said license due to Crona-19 and their many export orders cancelled at that time and they have no anymore future export order to utilize the imported fabric. Now they have got the fresh export order to utilize the imported fabric and fulfil the EODC conditions of the license but in the meantime their license export validity period laps. Hence they are requesting to allow EOP extension against subject licence.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 31.12.2023 against advance authorization No. 0510412820 dated 09.12.2019 subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 40 M/s. Radnik Exports, Noida

F.No.HQRPRCAPPLY00000175AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 0510411761 dated 05.09.2019.

Applicant's statement: This is review case of PRC Meeting No.22/AM23 held on 13.12.2022 (Case No.04) wherein Committee reject the case. In this fresh representation the applicant stated that they have imported fabric but they could not utilize the imported fabric against said license due to Crona-19 and their many export orders cancelled at that time and they have no anymore future export order to utilize the imported fabric. Now they have got the fresh export order to utilize the imported fabric and fulfil the EODC conditions of the license but in the meantime their license export validity period laps. Hence they are requesting to allow EOP extension against subject licence.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 30.09.2023 against advance authorization No. 0510411761 dated 05.09.2019 subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 41 M/s. Radnik Exports, Noida

F.No.HQRPRCAPPLY00000182AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 0510415657 dated 27.10.2020.

Applicant's statement: The applicant stated that they have imported 24944.47 sqm fabric and utilize 10886.70 sqm fabric but due to some technical issue with buyer the export order was cancelled and they could not utilize the balance imported fabric against said license. Also due to Crona-19 their many export orders cancelled at that time and they have ano anymore future export order to utilize the imported fabric. They allowed extension from RA but due to lack of export order the order could not finalized and the validity of the license for exports laps. Hence they are requesting to allow EOP extension against subject license.

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 EOP extension of Advance Authorization No. 0510415657 dated 27.10.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 42 M/s. RHR Medicare Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000023AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Relaxation to grant MEIS as the e-BRCs were uploaded after closing of MEIS portal.

Applicant's statement: The applicant stated that they were unable to submit their MEIS application for shipping bill No.6658091 dated 20.11.2020, 6657988 dated 20.11.2020, 6657935 dated 20.11.2020 and 6658225 dated 20.11.2020 as the e-BRCs were uploaded by the Bank on 15.10.2022 i.e. after closing of MEIS portal and they were unable to file the application. In this regard they are seeking relaxation to grant MEIS under para 2.58 of HBP. Hence they are requesting to allow MEIS against above S/Bills as the E-BRCs were uploaded after closing of MEIS Portal.

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

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

Case No. 43 M/s. SARA Sae Private Limited, Dehradun

F.No.HQRPRCAPPLY00000226AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 0510414828 dated 05.08.2020 and 0510413207 dated 03.01.2020.

Applicant's statement: The applicant stated that they are manufacturer exporter of Oilfield equipment's and parts, which is exported to all over worldwide and they had obtained subject license for supply to MEIL Engineering and Infrastructures Ltd, UAE. Due to Corona pandemic and recession in Oil industry they could not export the items timely as demanded by the customer and due to a delay customer has held the order. Now their customer is ready to receive the order and revised the value of export item. Hence they are requesting to allow Nine month extension of EOP against subject license.

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 EOP extension of 2 Advance Authorization No. 0510414828 dated 05.08.2020 and 0510413207 dated 03.01.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 44 M/s. Shakambharilspat& Power Limited, Kolkata

F.No.HQRPRCAPPLY00000168AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Revalidation of MEIS scrip no. 0219068344 dated 08.03.2019.

Applicant's statement: The applicant stated that Albeit the scrip were issued during the 1st and 2nd quarter of AM 2020, the same could not be utilized within its validity period, on account of the adverse impact on trade, during the lockdown period of Covid-19 pandemic. In west Bengal, even during the second wave the impact of the pandemics were drastic and multifaceted. Since the infection was on rise, Lockdown was extended up to August,2021. During the period of lockdown, all offices stop functioning including their office within which period, all the scrip were expired eventually. Even after the unlock, it took time to settle down for all the employees and operation of the MEIS scrip was completely escaped their attention, resulting huge financial loss to their company because of non-utilization or partial utilization of the scrip. Hence they are requesting allow three month revalidation of subject MEIS Scrip.

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

(Action: Applicant)

Case No. 45 M/s. Shakambharilspat& Power Limited, Kolkata

F.No.HQRPRCAPPLY00000170AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Revalidation of MEIS scrip No. 0219071538 dated 09.05.2019.

Applicant's statement: The applicant stated that Albeit the scrip were issued during the 1st and 2nd quarter of AM 2020, the same could not be utilized within its validity period, on account of the adverse impact on trade, during the lockdown period of Covid-19 pandemic. In west Bengal, even during the second wave the impact of the pandemics were drastic and multifaceted. Since the infection was on rise, Lockdown was extended up to August,2021. During the period of lockdown, all offices stop functioning including their office within which period, all the scrip were expired eventually. Even after the unlock, it took time to settle down for all the employees and operation of the MEIS scrip was completely escaped their attention, resulting huge financial loss to their company because of non-utilization or partial utilization of the scrip. Hence they are requesting allow three month revalidation of subject MEIS Scrip.

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

(Action: Applicant)

Case No. 46 M/s. Shakambharilspat& Power Limited, Kolkata

F.No.HQRPRCAPPLY00000172AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Revalidation of MEIS scrip no. 0219071523 dated 09.05.2019.

Applicant's statement: The applicant stated that Albeit the scrip were issued during the 1st and 2nd quarter of AM 2020, the same could not be utilized within its validity period, on account of the adverse impact on trade, during the lockdown period of Covid-19 pandemic. In west Bengal, even during the second wave the impact of the pandemics were drastic and multifaceted. Since the infection was on rise, Lockdown was extended up to August,2021. During the period of lockdown, all offices stop functioning including their office within which period, all the scrip were expired eventually. Even after the unlock, it took time to settle down for all the employees and operation of the MEIS scrip was completely escaped their attention, resulting huge financial loss to their company because of non-utilization or partial utilization of the scrip. Hence they are requesting allow three month revalidation of subject MEIS Scrip.

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

(Action: Applicant)

Case No. 47 M/s. Shree Krishnakeshav Laboratories Limited, Ahmedabad

F.No.HQRPRCAPPLY00000208AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Extension of EOP against Advance Authorization No. 0811002593 dated 14.09.2022.

Applicant's statement: The applicant stated that they are manufacturer exporter of pharmaceutical products from more than 25 years and they have been issued subject for import of Drug from Registered and Unregistered source for export of Injections. They have imported all inputs and exported up to 40% of product which is imported from Registered source and they were on track to fulfil EO on time. Unfortunately their plant suffered Fire explosion and it was damaged their facility heavily and they were unable to produce for almost 9 months their manufacturing facility is operational now. Hence they are requesting to allow 9 month EOP extension against subject license.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and it decided to allow EOP extension of Advance Authorization No. 0811002593 dated 14.09.2022 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-Ahmdabad)

Case No. 48 M/s. Shriram Automotive Products Ltd., Delhi

F.No.HQRPRCAPPLY00000105AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: To allow MEIS benefit against 124 shipping bills.

Applicant's statement: The applicant stated that Shriram Automotive Products Ltd. (SAPL) the same company merged with Shriram Pistons & Rings Ltd., (SPRL). That SAPL made the export during the year 2018-19 and entitled to claim the MEIS incentive approxRs. 33.75 lac on same export. After the merger proceeding, SAPL IEC got deactivated in view of DGFT Notification No.58 dated 12.02.2021 hence MEIS could not file on time. They have made many correspondences with RA office but still they have not received any response. They had tried to file the application for MEIS but the portal not supported the application. Hence they are requesting to allow MEIS benefit against 124 Shipping Bills

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it was decided to defer the case and seek a detailed report from CLA New Delhi, to take final decision.

(Action: Applicant/CLA New Delhi)

Case No. 49 M/s. Swani Spice Mills Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000106AM24

Meeting No.05/AM24 held on 13.06.2023

Subject: Condonation of delay in submitting online deficiency reply of TMA application.

Applicant's statement: This a review case of PRC Meeting No.35/AM23 held on 16.03.2023 (Case No.60) wherein Committee reject the case. In this representation they have stated that their fresh TMA application with all relevant documents online submitted on 31.12.2021 at DGFT website and physically TMA documents submitted on time at RA Mumbai on 03.01.2022 as per PN No.82/2015-2020 dated 29.03.2019. RA have raise various queries in their file which have been immediately responded by them. Their application rejected only for non submission of reply against deficiency dated 13.07.2022 on time due to arranging revised CA certificate for ANF7A. Hence they are requesting to allow condonation of delay in submission of deficiency reply online for TMA application.

Decision: The Committee went through the representation received from the applicant and it observed that no policy relaxation is involved in this case. Accordingly, it decided to withdraw this case from PRC. Firm may approach RA-Mumbai in the matter for decision on merits.

(Action: Applicant/RA-Mumbai)

Case No. 50 M/s. Sterling Agro Products, Warda (MH)

F.No.01/89/180/43/AM-01/PC-2(A)/Part-III

Meeting No.05/AM24 held on 13.06.2023

Subject: Request for allowing clearance of areca nut consignment imported before the issuance of DGFT Notification No. 57 dated 14.02.2023.

Applicant's statement: The applicant stated that, they are an EOU unit for manufacturing and exports of Areca Powder, Clove Powder, Nutmeg Powder & Cinnamon Powder, has requested permission for their Areca nut consignments to be cleared into EOU. The date of import of the consignment is 28.07.2022. On the date of import, there were no exemptions from MIP for such imports into EOU.

2. The given request was received from SEZ division vide OM dated 29.12.2022, when the import of areca nut under ITC (HS) 080280 was subject MIP of RS. 251/- per kg. informed that - *in reference to Para 6.04(f) of the HBP, specific exemption to the M/s Sterling Agro Products may be examined as per the said provisions i.e., with approval of*

Board of Approval (BoA). Further response from SEZ division in the said matter has not been received as on date.

3. Thereafter, DGFT vide Notification No. 57/2015-20 dt. 14.02.2023 revised the MIP imposed on Areca nut (under ITC (HS) 080280) and Supari (under ITC (HS) Code 21069030) from Rs.251/- per Kg to Rs. 351/- per Kg. Additionally, it was also notified that the MIP condition imposed on import of areca nut and Supari, will not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZ subject to the condition that no DTA sale is allowed.

4. The applicant has stated that even though the Notification relaxes import provisions for 100% Export Oriented Units (EOUs) and units in the SEZ, they are unable to clear their import consignments as the Notification does not have any retrospective effect and has requested for suitable relief.

5. Attention is drawn to Para 1.05 (b)(Transitional Arrangements of FTP) which states that *"Whenever, Government brings out a policy change of a particular item, the change will be applicable prospectively (from the date of Notification) unless otherwise provided for."*

Therefore, the given MIP Exemption for 100% EOUs notified vide DGFT Notification dated 14.02.2023 shall not be applicable for the imports affected on 28.07.2022.

6. Reference the directions of the competent authority, the application is submitted for consideration of the Policy Relaxation Committee (PRC).

Hence they are requesting to allow clearance of Areca nut consignments without MIP condition, for imports dated 28.07.2022 effected before the issuance of DGFT Notification No.57/2015-20 dt. 14.02.2023

Decision: The Committee examined 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)