MINUTES OF 10th MEETING OF AM-22 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.00 PM ON 08.12.2021

The tenth meeting for AM-22 of the EPCG Committee was held at 3.00 pm on 08.12.2021 under the chairmanship of Shri S.B.S. Reddy, Additional Director General of Foreign Trade through Video Conferencing mode on Cisco Webex cyber meeting app due to Covid-19 restrictions. Following officers attended the meeting:-

i. Shri Chandan Kumar, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Anand Singh Chouhan, Deputy Director General of Foreign Trade, DGFT

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

Sl. No.	Firm's Name and file Numbers	EPCG Authorization Number /date	Brief history and decision of the Committee
1	Veer Jagadevrao Kapus Utpadak Sahakari Soot Girni Ltd., Malkapur, Nagpur 01/37/218/78/AM-18/EPCG-II	5030000051 dated 14.05.2010	**Granting of relief by way of remission of entire penalty of Rs. 9,27,056 charged under Foreign Trade (Development and Regulation) Act.** The applicant has requested for waiver of penalty of Rs. 9,27,056 imposed under FT (D&R) Act, 1992 as the firm could not meet the export obligation within a period of 8 years from the date of issue of license. The Committee deliberated upon the submissions of the applicant and decided to **reject** the case since the EPCG Committee is not an Appellate authority for orders passed under the FT (D&R) Act, 1992.
2	RGI Meditech Pvt. Ltd., Agra (U.P.) 01/36/218/221/AM-21/EPCG	0630003944 dated 29.04.2013	**Request for condonation of delay in export beyond 1st Extension of 1st block and extension for one year of 2nd Block in respect of EPCG Authorization no. 0630003944 dt. 29.04.2013.** The applicant has stated that they have already taken extension for the 1st Block period for two years i.e. up to 28.04.2019 from RA, Kanpur. Out of Rs.5,33,57,802/- fixed for fist block of EOP they had completed total export obligation to the tune of Rs.5,15,72,953/- within first block of EOP and the balance of Rs. 17,95,976.00 EO was completed after a delay of 116 days only. 2. Out of Rs.5,33,57,802/- fixed for fist block of EOP the firm had completed total export obligation to the tune of Rs. 4,09,79,872.00 within 2nd block and the balance of Rs.

			1,23,77,930./- EO is left due to Covid-19 pandemic. The firm need additional one year's extension in EOP till 28.04.2022 to fulfill remaining EO. 3. The case was taken up in the EPCG Committee meeting held on 11.06.2021 and it was decided to defer it and call for additional information from RA as well as firm before taking a decision in the matter. 4. RA, Kanpur vide letter dated 15.11.2021 has submitted that The claim of firm regarding E.O. extension from 6 years to 8 years is not acceptable as the office has not extended the original E.O. p from six to eight years as it had not received any application to this effect. The firm has fulfilled only 39.47%, total Export till 28.04.2019 as per Shipping Bill wide Statement of the CA certified Statement. 5. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . 6. Committee also decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay in approaching RA for EO extension on payment of Rs.10000/- late fee in addition to the composition fee as specified in the Policy. This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
3	Netafim Irrigation India Pvt. Ltd, Vadodara 01/37/218/123/AM-19/EPCG-II	3430002383 dated 30.05.2013	**Request for counting of excess exports made against EPCG authorization No.3410001216 dated 22.04.2008 for fulfillment of EO against other EPCG authorization No.3430002383 dated 30.05.2013- regarding** The applicant has stated that EPCG license No. 3430002383 dated 30.05.2013 is not connected/ registered with Customs site. They approached many times to RA, Vadodara for re transmitting but despite their confirmation it was not connected. They also approached ICEGATE help desk who also confirmed that the License was not transmitted with amendments from RA, Vadodara. Due to some system error it was not amending in the license. The party has submitted copies of mail transaction with concern RA, Vadodara. 2. The party has submitted that they have tried many

			times to file Export shipping bills under this license and each time they got error stating said license is not shown to Customs. They tried to remit the data in system so that they can fulfill export obligation in this license, but were unable to succeed. They have no other option except to request for counting of excess exports made against EPCG Authorization No. 3410001216 dated 22.04.2008 for fulfillment of EO against other EPCG authorization No. 3430002383 dated 30.05.2013. The Export product in both license are same i.e. "MICRO IRRIGATION EQUIPMENT". The exports made are within the validity period of EPCG Authorizations and fulfilling the condition that there is no double counting of exports and exports made are within the validity period of EOP of license. The Committee decided to **defer** the case for calling a detailed report from RA on the application of the party regarding whether data submission took place in 2013. Also applicant may be requested to submit any evidence that they have taken up the matter with DGFT / ICEGATE. Applicant may also be asked to submit details of shipping bills and sample copies of shipping bills which they intend to transfer from one authorization to other.
4	Food Quality Laboratory & Research Centre, Cochin HQRPRCAPPLY00 135333AM22	1030003182 dt. 22.09.2016	**Request for waiver of Average Export Obligation in respect of EPCG Authorization No. 1030003182 dt. 22.09.2016** The applicant has stated that they export services by carrying out Lab Test and Inspection for cashew products exported from India to USA and Europe. The applicant has submitted that they have made export of services to a tune of USD 70,426.00 but they are unable to meet the condition of fulfilling the Average Export Obligation (AEO) and the Specific Export Obligation due to a drop in the anticipated services being availed by the cashew buyers in USA and Europe. The total foreign exchange earned by them will only cover a little over AEO for 2 years. However the amount of foreign exchange earned is far in excess of the Incremental Export Obligation if the AEO is not considered. Their Lab is set up exclusively for testing and inspection of cashew. Cashew processing and export industry was already in the grip of crisis even before the emergence COVID 19 Pandemic. This was due to the severe competition from Vietnam who offered processed kernels in the world market at very low rates. In spite of this they have earned foreign exchange to the tune of USD 70426.00 to fulfill the Specific EO based on the duty saved amount. The applicant has requested for exemption from fulfilling the AEO by taking into consideration the most deplorable

			condition facing the Cashew Industry who are the recipients of their professional services of testing samples for buyers. The Committee deliberated upon the submissions of the applicant and decided to **reject** the case as there is no merit for consideration of the request on the grounds furnished by the party. Further, concerned RA may verify whether the services rendered in India are eligible for fulfillment of the EO as per Para 9.51 of FTP.
5	Senor Metals Pvt. Ltd., Ahmedabad HQRPRCAPPLY00 133445AM22	2430002527 dt. 12.08.2014	**Request for extension of 1st Block for 1 year and EOP extension for 2 years in respect of EPCG Authorization No. 2430002527 dt. 12.08.2014 under 0% Concessional duty - reg.** The applicant has stated that they could neither fulfill 50% EO in the 1st Block nor 100% EO within the stipulated time period i.e. 6 years due to the Pandemic situation of COVID-19. The firm has further stated that they made an online application for an EO extension and also paid the required fees. However, no option is available to link payment with the application. Hence, the application is still pending with RA, Rajkot The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.58 of FTP**, **2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . Committee also decided to recommend to **DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching RA for EO extension on payment of Rs.10000/- late fee in addition to the composition fee as specified in the Policy. This relaxation is subject to a condition that the installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
6	Energicomm Wires Pvt. Ltd., Hyderabad HQRPRCAPPLY00 112272AM21	0930008432 dt. 31.07.2012	**Request for extension of EOP for 2 years in respect of EPCG Authorization No. 0930008432 dt. 31.07.2012 under 0% Concessional duty** The applicant has stated that due to the extent of the fall in demand during COVID-19, their buyers across various countries have cancelled their purchase orders and they lost out on heavy amounts due to stalled work orders. The

			firm has requested for extension of EOP for 2 years. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay in approaching RA for EO extension on payment of Rs.10000/- late fee in addition to the composition fee as specified in the Policy. This relaxation is subject to a condition that the installation of capital goods taken place as per policy and EO in first block is either fulfilled or extension has already been taken. **This has the approval of DG, DGFT.**
7	Rungta Rayon Tex Private Limited, Mumbai HQREPCGPRAPP00140010AM22	0330030448 dt. 02.09.2011	**Request for extension of EOP in respect of EPCG Authorization No. 0330030448 dt. 02.09.2011 under 3% Concessional duty** The firm has stated that they could not fulfill 100% EO within the stipulated period i.e. 8 years due to no export orders. The firm has further stated that due to a lack of policy knowledge and procedure, they failed to apply for an extension of EOP within the time period. The firm has requested for extension of EOP in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching RA for EO extension on payment of Rs.10,000/- late fee in addition to the composition fee as specified in the Policy. This relaxation is subject to a condition that installation of capital goods has taken place as per policy and EO in first block is either fulfilled or extension has already been taken. **This has the approval of DG, DGFT.**
8	Inox Wind Limited, Noida, U.P. HQREPCGPRAPP00157240AM22	0530167675 dt. 24.05.2016	**Request for extension of 1st Block in respect of EPCG Authorization No. 0530167675 dt. 24.05.2016 under 0% Concessional duty** The applicant has stated that they could not make the export on account of major technological changes in the specifications in product adopted by the developed countries which require major investments by the Company. The applicant has also mentioned that due to the COVID

			pandemic, the business has slowed down drastically and the company could not get the foreign export orders. Since the situation is improving now gradually, the firm is confident of getting some orders from EOU Units itself instead of foreign orders. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
9	Inox Wind Limited, Noida, U.P. HQREPCGPRAPP00159455AM22	0530169466 dt. 16.01.2017	**Request for extension of 1st Block in respect of EPCG Authorization No. 0530169466 dt. 16.01.2017 under 0% Concessional duty** The applicant has stated that they could not be made the export of the specific product on account of major technological changes in the specifications adopted by the developed countries which require major investments by the Company. 2. The applicant has also mentioned that due to COVID pandemic, the business has slowed down drastically and the company could not get the foreign export orders. Since the situation is improving now gradually, the firm is confident of getting some orders from EOU Units itself instead of foreign orders. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
10	Inox Wind Limited, Noida, U.P. HQREPCGPRAPP00157306AM22	0530168016 dt. 04.07.2016	**Request for extension of 1st Block in respect of EPCG Authorization No. 0530168016 dt. 04.07.2016 under 0% Concessional duty** The applicant has stated that they could not be made the export of the specific product on account of major technological changes in the specifications adopted by the

			developed countries which require major investments by the Company. The applicant has also mentioned that due to the COVID pandemic, the business has slowed down drastically and the company could not get the foreign export orders. Since the situation is improving now gradually, the firm is confident of getting some orders from EOU Units itself instead of foreign orders. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
11	Inox Wind Limited, Noida, U.P. HQREPCGPRAPP00159447AM22	0530169467 dt. 16.01.2017	**Request for extension of 1st Block in respect of EPCG Authorization No. 0530169467 dt. 16.01.2017 under 0% Concessional duty** The applicant has stated that they could not be made the export of the specific product on account of major technological changes in the specifications adopted by the developed countries which require major investments by the Company. They are exploring the possibilities of supplying this item to EOU/SEZ to offset the EO. The applicant has also mentioned that due to COVID pandemic, the business has slowed down drastically and the company could not get the foreign export orders. Since the situation is improving now gradually, the firm is confident of getting some orders from EOU Units itself instead of foreign orders. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**

12	Inox Wind Limited, Noida, U.P. HQREPCGPRAPP00150698AM22	0530169025 dt. 25.11.2016	**Request for extension of 1st Block in respect of EPCG Authorization No. 0530169025 dt. 25.11.2016 under 0% Concessional duty- reg.** The firm has stated that they could not be made the export of the specific product i.e. Wind Turbine Generators/Blades on account of major technological changes in the specifications adopted by the developed countries which require major investments by the Company. They are exploring the possibilities of supplying this item to EOU/SEZ to offset the EO. The applicant has also mentioned that due to the COVID pandemic, the business has slowed down drastically and the company could not get the foreign export orders. Since the situation is improving now gradually, the firm is confident of getting some orders from EOU Units itself instead of foreign orders. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
13	RKB Agro Industries Ltd., Raichur HQRPRCAPPLY00147029AM22	0730013878 dated 20.10.2014	**Request for extension of EOP in respect of EPCG Authorization No. 0730013878 dt. 20.10.2014 under 0% Concessional duty** The firm has stated that it could not apply for an extension of EOP within 90 days from the date of its expiry due to being unaware of the Policy Provisions. The applicant has also stated that they applied for an extension of EOP in the online portal to RA, Bangalore but their request was rejected. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**

14	Mahindra Defence Systems Ltd., Mumbai HQREPCGPRAPP00113159AM22	0330050813 dt.19.03.2019	**Request for condonation of delay in Installation of Capital Goods beyond stipulated time period against EPCG Authorization No. 0330050813 dt.19.03.2019** The applicant has stated that the machine was imported for purpose of manufacturing gun sights but because of COVID-19 and international travel restrictions they could not make their Lab operational. Finally, when the travel ban was lifted they installed the capital goods on 20.10.2020. The Committee observed that as per the Installation certificate issued by Chartered Engineer on 28.10.2020, Capital Goods were imported on 10.07.2019 and installed at the premises on 20.10.2020. After deliberation on the request of the firm, the Committee decided to **remand** the case to RA, Mumbai stating that the applicant can seek extension in terms of provision of 5.04(a) of HBP 2015-20 which stipulates that *".The RA may allow one time extension of the said period for producing the certificate by a maximum period of 12 months with a composition fee of Rs. 5000/-.".*
15	Inox Wind Limited, Noida HQREPCGPRAPP00157391AM22	0530168614 dt. 20.09.2016	**Request for extension of 1st Block in respect of EPCG Authorization No. 0530168614 dt. 20.09.2016 under 0% Concessional duty** The applicant has stated that they could not fulfill 50% EO in the 1st Block within the stipulated time i.e. 4 years. They are exploring the possibilities of supplying items to EOU/SEZ to offset the EO and are in the process of concluding an Order for the supply of Wind Turbine Generators. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**

16	Inox Wind Limited, Noida HQREPCGPRAPP00157347AM22	0530168017 dt. 04.07.2016	**Request for extension of 1st Block in respect of EPCG Authorization No. 0530168017 dt. 04.07.2016 under 0% Concessional duty** The applicant has stated that they could not fulfill 50% EO in the 1st Block within the stipulated time i.e. 4 years. They are exploring the possibilities of supplying items to EOU/SEZ to offset the EO and are in the process of concluding an Order for the supply of Wind Turbine Generators. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
17	Inox Wind Limited, Noida, U.P. HQREPCGPRAPP00157414AM22	0530169026 dt. 25.11.2016	**Request for extension of 1st Block in respect of EPCG Authorization No. 0530169026 dt. 25.11.2016 under 0% Concessional duty - reg.** The firm has stated that they could not be made the export of the specific product i.e. Wind Turbine Generators/Blades on account of major technological changes in the specifications adopted by the developed countries which require major investments by the Company. They are exploring the possibilities of supplying this item to EOU/SEZ to offset the EO. The applicant has also mentioned that due to the COVID pandemic, the business has slowed down drastically and the company could not get the foreign export orders. Since the situation is improving now gradually, the firm is confident of getting some orders from EOU Units itself instead of foreign orders. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy.

			This has the approval of DG, DGFT.
18	Asian Prelam Industries Pvt. Ltd., Mumbai HQREPCGPRAPP00143286AM22	0330029767 dated 17.06.2011	**Request for extension of EOP for two years in respect of EPCG Authorization No. 0330029767 dt. 17.06.2011 under 3% Concessional duty** The applicant has further stated that they have obtained extension in EOP for two years but could not make any export within the first EOP extension period i.e. from 17.06.2019 to 16.06.2021 due to the pandemic, which has caused an economic slowdown across the globe and led to an unstable business environment with lockdowns being imposed across several countries worldwide. Further freight costs have reached sky-high due to disruption in logistics and shipping containers are scarce. This makes exports unviable. A practically entire year has been wiped out without almost any business. The Committee deliberated upon the case and decided that the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28/2015-20 dated 23.09.2021.
19	Bhagyashri Creations Pvt. Ltd., Surat HQRPRCAPPLY00123311AM22	5230015224 dt. 01.10.2014	**Request for extension of 1st Block and EOP extension for 2 years in respect of EPCG Authorization No. 5230015224 dt. 01.10.2014 under 0% Concessional duty** The applicant has stated they could not export knitted fabrics during the period 2014-15 as there was high demand for embroidery fabrics due to financial condition, recession in international market due to pandemic. The firm could not apply for 1st Block regularization as the process of obtaining EO extension became online & none of them were well versed to work in the online system. Moreover, they were not aware that they should apply for block-wise extension after a period of 4 years from the date of authorization. The firm has paid the composition fees of Rs. 77,356.52 for regularization of 1st Block. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT**.

20	Citizen Umbrella Manufacture Ltd., Kolkata HQREPCGPRAPP00137633AM22	0230007154 dt. 19.09.2011	**Request for acceptance installation certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG License No. 0230007154 dt. 19.09.2011** The applicant stated that they had fulfilled EO and applied for EODC to RA, Kolkata against above EPCG Authorization. In response, RA, Kolkata issued Deficiency letter informing them to submit installation certificate issued by Central Excise instead of Chartered Engineer. The firm has further stated that they have submitted copy of Installation Certificate to the Jurisdictional Central Excise Authority for intimation/record. The Committee observed that Para 5.3.1 of HBP (RE:2010)/2009-14 stipulates that "Authorization holder shall produce to the concerned RA a certificate from the Jurisdictional Central Excise Authority, confirming installation of Capital Goods at factory/ premises of authorization holder or his supporting manufacturer(s) /vendor(s) within six months from date of completion of import". The Committee deliberated upon the submissions of the applicant and decided to **reject** the case as there is no merit for consideration of the request on the grounds furnished by the party.
21	Cipla Ltd., Mumbai HQRPRCAPPLY00108594AM22	i.0330051704dt. 24.10.2019 ii. 0330051859 dt. 29.11.2019 iii. 0330052389 dt.11.04.2020	**Request for condonation of delay in the installation of the capital goods beyond stipulated time period in respect of their three EPCG Authorization Nos. 0330051704 dt. 24.10.2019, 0330051859 dt. 29.11.2019 and 0330052389 dt. 11.04.2020-reg.** The applicant has stated that they could not install the capital goods in the stipulated time period i.e. 6 months due to the Covid-19. Further, some capital goods are pending installation as foreign engineers are still unable to travel to India for installing CGs due to the current pandemic and lockdown conditions. After due deliberation, Committee decided to **defer** the case and seek clarification from the applicant as to which date the extension of time limit is sought.

22	Shiv Plastic Industries, Rajgarh (M.P.) HQREPCGPRAPP00151160AM22	5630001172 dt. 01.05.2017	**Request for waiver of the condition of maintaining Average Export Obligation in respect of the EPCG Authorization No. 5630001172 dt.01.05.2017-reg.** The applicant has stated that prior to issuance of subject EPCG authorization they had received some unexpected bulk export orders and they had made those exports. This unexpected bulk export had increased their total exports and the same had been used for the calculation of Average EO. The Committee deliberated upon the submissions of the applicant and decided to **reject** the case as there is no merit for consideration of the request on the grounds furnished by the party.
23	Radhakrishna Fabrics, Kolhapur HQREPCGPRAPP00154269AM22	3130008607 dt. 17.04.2015	**Request for extension of 1st Block and EOP for two years in respect of EPCG Authorization No. 3130008607 dt. 17.04.2015 under 0% Concessional duty.** The applicant has stated that they could neither fulfill 50% EO in the 1st Block nor 100% EO within the stipulated time i.e. 6 years due to the COVID-19 pandemic. The firm has informed that they were supposed to apply for an extension of EO period within 90 days from the expiry of the initial obligation but due to the lockdown and COVID scenario, they could not apply the same on time. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy. This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
24	Anmol Feeds Pvt. Ltd., Kolkata HQREPCGPRAPP00124811AM22	0230010643 dt. 10.09.2015 0230010593 dt. 03.08.2016	**Request for extension of 1st Block for two years in respect of EPCG Authorization Nos. 0230010643 dt. 10.09.2015 and 0230010593 dated 03.08.2016** The applicant has stated that they could not fulfill 50%in 1st Block within the stipulated time i.e. 4 years. The firm has further stated that they have exported to Nepal & Bhutan but all export values are in INR. Therefore, these exports value will not be considered for EO as per policy. The firm has also stated that they will be getting the

			exports orders in USD soon. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy. This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
25	Venus Fashion Creation, Ahmedabad HQRPRCAPPLY00155125AM22	0830007291 dt. 22.06.2015	**Request for extension of 1st Block in respect of EPCG Authorization No. 0830007291 dt.22.06.2015 under 0% Concessional duty** The applicant has stated that they could not fulfill 50% EO in the 1st Block within the stipulated time i.e. 4 years due to delayed export order by a few months. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and late fee of Rs.10,000/- . This relaxation is subject to a condition that installation of capital goods has taken place as per policy. **This has the approval of DG, DGFT.**
26	Mangalmurti Synthetics, Kolhapur HQREPCGPRAPP00154243AM22	3130008605 dt. 17.04.2015	**Request for extension of 1st Block and EOP for two years in respect of EPCG Authorization No. 3130008605 dt. 17.04.2015 under 0% Concessional duty** The applicant has stated that they could neither fulfill 50% EO in the 1st Block nor 100% EO within the stipulated time i.e. 6 years due to the COVID-19 pandemic. The firm has informed that they were supposed to apply for an extension of the EO period within 90 days from the expiry of the initial obligation but due to the lockdown and COVID scenario, they could not apply the same on time. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching the RA for extension in the first block subject to payment of composition fee as specified in Policy and

			late fee of Rs.10,000/- . The Committee also decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay** in approaching RA for EO extension on payment of Rs.10000/- late fee in addition to the composition fee as specified in the Policy. This relaxation is subject to a condition that installation of capital goods has taken place as per policy and EO in first block is either fulfilled or extension has already been taken. **This has the approval of DG, DGFT.**
27	V.M. Creations, Amritsar HQRPRCAPPLY00 007312AM22	1230000813 dt. 25.08.2011	**Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 1230000813 dt. 25.08.2011 –reg.** The applicant has stated that at the time of import they have utilized excess duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. RA, Ludhiana issued D/L informing the applicant that the application fee for excess utilization of DSV of license was not paid within two years from date of import as per Public Notice 22 dated 31.07.2019. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
28	Shraddha Impex, Surat HQRPRCAPPLY00 166104AM22	5230016977 dt. 05.06.2015	**Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 5230016977 dt. 05.06.2015 –reg.** The Committee noted that Para 5.16(a) of HBP, 2015-

			20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess im ports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs.5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
29	K.S. Agricultural Industries Pvt. Ltd., Ludhiana HQRPRCAPPLY00 102912AM21	3030010399 dt. 27.12.2012	**Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 3030010399 dt. 27.12.2012 –reg.** The Committee noted that Para 5.16 (a) of HBP, 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than10%, the RA may accept additional fee to co ver excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs.5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also

			required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
30	ALPS Industries Ltd., Meerut HQREPCGPRAPP00206539AM22	0530154584 dt. 20.01.2011 0530156640 dt. 30.09.2011 0530157866 dt. 09.03.2012 0530157921dt.19.03.2012 0530159570 dt. 22.10.2012	**Request for regularization of excess duty credit utilized within 10% on EPCG Authorization Nos. 0530154584 dt. 20.01.2011, 0530156640 dt. 30.09.2011, 0530157866 dt. 09.03.2012, 0530157921 dt. 19.03.2012 and 0530159570 dt. 22.10.2012 –reg.** The applicant has stated that at the time of import they have utilized excess duty saved which is less than 10% permitted as Para 5.16 (a) of HBP 2015-20. However, there was a delay in the payment of differential fees. In this regard, CLA, New Delhi issued a D/L dated 14.01.2021 informing the applicant that the application fee for excess utilization of DSV of license was not paid in terms of Para 5.16(a), and directed it to pay the application fees as per Public Notice 22 dated 31.07.2019. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorizations. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorizations. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
31	Astalaxmi Fabrics Pvt. Ltd., Mumbai	0330048447 dt.10.01.2018	**Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 0330048447 dt.10.01.2018 under 0% Concessional duty.**

	HQREPCGPRAPP00107124AM22		The applicant has stated that at the time of import they have utilized excess duty saved which is less than 10% permitted as Para 5.16 (a) of HBP 2015-20. However, there was a delay in the payment of differential fees. In this regard, RA, Mumbai issued a D/L dated 06.04.2021 informing the applicant that the application fee for excess utilization of DSV of license was not paid, and directed it to pay the application fees and also asked the applicant to approach the HQ regarding condonation of delay in paying the application fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
32	Yash Lenses, Mumbai HQRPRCAPPLY00087189AM21	0330031899 dt. 17.02.2012	**Request for regularization of excess duty credit utilized within 10% on EPCG License No. 0330031899 dt. 17.02.2012 –reg.** The applicant has stated that at the time of import they have utilized excess duty saved value against duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. The firm has stated that they applied for EOP to RA, Mumbai. RA, Mumbai issued a letter dated 28.11.2019 informing them to approach DGFT, HQ as per the P.N. 22 dated 31.07.2019. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also

			required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
33	Arisudana Industries Ltd., Ludhiana HQRPRCAPPLY00 074833AM21	3030015936 dt. 22.08.2016	**Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 3030015936 dt. 22.08.2016** The applicant has stated that at the time of import they have utilized excess duty saved value of Rs. 18494/- which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. The applicant has further stated that RA, Ludhiana issued D/L informing the applicant that the application fee for excess utilization of DSV of license was not paid, and directed it to pay the application fees and also asked the applicant to approach the HQ regarding condonation of delay in paying the application fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
34	Duet Hotels (Pune) Pvt. Ltd, Gurgaon HQRPRCAPPLY00 155829AM22	i. 0530157566 dt. 06.02.2012 ii. 0530157567 dt.06.02.2012	**Request for regularization of excess duty credit utilized within 10% on EPCG Authorization Nos. 0530157566 dt. 06.02.2012 and 0530157567 dt.06.02.2012 –reg.** The applicant has stated that at the time of import they have utilized excess duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. In this

			regard, CAL, New Delhi issued a D/L dated 25.02.2021 informing the applicant that in terms of P. N. 22/2015-20 DATED 31.07.2019, the application fee for excess utilization of DSV of license was not paid, and directed it to pay the application fees and also asked the applicant to approach the EPCG regarding condonation of delay in paying the application fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
35	ESS ELL Embroidery, Amritsar HQREPCGPRAPP00167669AM22	1230000883 dt. 02.05.2012	**Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 1230000883 dt. 02.05.2012 –reg.** The applicant has stated that at the time of import they have utilized excess duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy.

			This has the approval of DG, DGFT.
36	Sterlite Technologies Ltd., Mumbai HQRPRCAPPLY00 073188AM21	0330040390 dt. 05.12.2014	**Request for regularization of excess duty credit utilized within 10% on EPCG License No. 0330040390 dt. 05.12.2014 –reg.** The applicant has stated that at the time of import they have utilized excess duty saved value against duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. RA, Mumbai issued D/L dated 03.12.2020 informing them to approach DGFT (HQ) as per PN. 22 dated 31.07.2019. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
37	Macleods Pharmaceuticals Ltd., Mumbai HQREPCGPRAPP0 0119974AM22	i.0330039756dt. 12.09.2014 ii. 0330040224 dt. 18.11.2014 iii.0330040324dt . 28.11.2014 iv. 0330041167 dt.09.03.2015 v. 0330042836 dt. 21.10.2015 vi. 0330040037dt. 21.10.2014	**Request for regularization of excess duty credit utilized within 10% on EPCG License Nos.–reg.** The firm has stated that they have utilized excess duty saved against above licenses. They seek relaxation in P.N. 22/2015-2020 dated 31.07.2019 for acceptance of fee for excess utilized duty saved along with composition fee of Rs. 5000/- where the same is submitted beyond the period of 2 years. RA, Mumbai issued D/L and informed them that they are to approach DGFT (HQ), New Delhi for regularization of delay to applying for excess utilization of Duty Saved Value in terms of Public Notice No. 22 dated 31.07.2019. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of

			delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorizations. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
38	S. N Berry Hosiry works HQREPCGPRAPP00108366AM22	N.A	**Request for excess duty utilization from custom 10 percent extra and not deposit dgft fees within time period.** The Firm has stated that they have already completed export obligation and also submitted the same for redemption at Ludhiana office but were not aware regarding excess duty utilization from custom 10 percent extra and not deposit dgft fees within time period. Hence requesting for approval for redemption. The firm further stated that they have deposited dgft fees for Rs.200. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
39	Reliance Industries Ltd., Mumbai HQREPCGPRAPP0	0330042130 dated 16.07.2015	**Request to condone the delay in re-exporting defective capital goods spares for repair purpose in respect of EPCG Authorization No. 0330042130 dt. 16.07.2015-reg.**

	0147645AM22		*The firm has stated that spares which were imported were found defective and unfit for use. They intend to re-export for repair, but Para 5.25(c) HBP allows re-export for repair within three years from the date of import which means it was permitted up to 06.10.2018.* *2. The reason for delay stated by the firm is that they were in the process of negotiation with supplier for replacement of the above referred spares and by the time they concluded their negotiation the time frame as permitted vide Para 5.25(c) was over. Now, they have convinced their supplier that by the time, they are able to receive condonation of the small delay in re-export from EPCG Committee; the supplier will provide alternate spares to them so that their manufacturing process does not get impacted.* The Committee deliberated upon the case and noted that the spares have been installed within a period of three years with installation certificate dated 19.07.2018 issued by the Customs. Committee deliberated on the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for extension of time limit for re-export the defective spare for repairs. The applicant shall re-export the defective spare within 3 months from date of uploading the minutes and the repaired spare has be brought back within 6 months after repairs thereafter. The applicant shall give necessary Bond/Legal Undertaking to Customs to this effect at the time of re-export.

[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBPv1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer-Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate.]

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

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