F.No. 01/36/218/78/AM-21/EPCG

MINUTES OF 5TH MEETING OF AM-21 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 2.30 PM ON 14.10.2020

I. The meeting was initially scheduled to be held on 1.10.2020. It was postponed to 5.10.2020. It was again rescheduled to 14.10.2020.

II. The meeting was held on 14.10.2020 through Video Conferencing Mode on Cisco webex cyber meeting app due to Covid-19 restrictions (Meeting Number: 1701916076)

III. The following officers attended the meeting:

i. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
ii. Shri Vaibhav Bhatnagar, OSD, Department of Revenue
iii. Shri Indrajeet Yadav, Deputy Industrial Adviser, Ministry of Steel
iv. Shri Randhep Thakur, Deputy Director General of Foreign Trade, DGFT

IV. The Committee deliberated upon all the cases and following decisions were taken:

Sl. No.	Firm's Name and File Number	EPCG Authorisation No(s).	Subject	Decision of the Committee
1.	M/s. Shree Hari Spintex Ltd., Ludhiana 01/36/218/123/AM-20/EPCG	i. 3030006797 dated 25.07.2010 ii. 3030006784 dated 01.06.2010	Request for regularisation of excess duty credit utilized within 10% on EPCG authorisation Nos. 3030006797 dated 25.07.2020 & 303000056784 dated 01.06.2020.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, 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 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 authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG.**
2.	M/s Mod Collection Boutique, Ludhiana 01/36/218/72/AM-21/EPCG	3030015031 dated 30.12.2015	Request for regularisation of excess duty credit utilized within 10% on EPCG authorisation No. 3030015031 dt. 30.12.2015.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, 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 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/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG.**
3.	M/s. Victor	3130003933	i. Request for	The Committee deliberated upon the case and decided to **defer** the case for calling for a report

	Reinz India Pvt. Ltd., Pune 01/37/218/150/AM-19/EPCG-II	dated 31.03.2009	consideration of Deemed Export where EPCG Authorization has not been mentioned on supply invoice to M/s. Nissan Motor India Pvt. Ltd. ii. Consideration of similar export products and ITC (HS) code in respect of EPCG License No. 3130003933 dt. 31.03.2009.	from the RA.
4.	M/s. Premier Tissues India Ltd., Bangalore 01/36/218/141/AM-20/EPCG	0730008776 dated 05.04.2010	Request for review of the decision taken in EPCG Committee meeting held on 24.01.2020 in respect	The case was listed before Committee on 24.01.2020 wherein the following decision was taken :- *"The Committed noted that the party has requested for waiver of CVD and SAD for regularization of EO default in respect of EPCG authorisation no. 0730008776 dated 05.04.2010 by payment of only BCD saved and Ed Cess and applicable interest.*

			of EPCG Authorization No. 0730008776 dated 05.04.2010.	*The Committed deliberated upon the case and decided that the case can be regularized only by depositing the whatever duties and taxes that were exempted while importing the capital goods in proportion to exports not made along with applicable interest. The request was, therefore,* ***rejected.****"* The Committee deliberated upon the review application and noted that the firm is reiterating its request for waiver of CVD and SVD for regularization of EO default in respect of EPCG Authorisation No. 0730008776 dated 05.04.2010 by payment of only BCD saved and ED Cess and applicable interest. The Committee deliberated upon the review application and noted that there is no merit in accepting the request. Therefore, it was decided to maintain the decision of **rejection** in its meeting held on 24.01.2020.
5.	M/s. Shelly Oswal Knitwears, Ludhiana 01/36/218/71/AM-21/EPCG	3030011517 dated 27.08.2013	Request for regularization of excess duty credit utilized within 10% on EPCG Authorisation No. 3030011517 dt27.08.2013.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, 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 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/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. The party is also

				required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG.**
6.	M/s. Maccaferri Environmental Solutions Ltd., Mumbai 01/36/218/278/AM-20/EPCG	0330045333 dated 22.09.2016	Request to condone delay in paying fees for Excess utilization of DSV.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, 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 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/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG.**
7.	M/s. KCL Ltd. (formerly Khemka Containers Ltd.), New Delhi 01/36/218/61/AM-21/EPCG	0530142606 dated 12.12.2006	Request for issue EODC/Redemption letter in respect of EPCG Authorization No. 0530142606 dated 12.12.2006	The Committee deliberated upon the case and decided to **defer** the case for calling for a report from the RA.

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8.	M/s. Cipla Limited, Mumbai 01/36/218/64/AM-21/EPCG	i. 0330032100 dated 14.03.2012 + other 24 licenses ii. 0330034798 dated 11.01.2013 + other 37 licenses 0330042266 dated 28.07.2015 + other 3 licenses	Request for regularisation of excess duty credit utilized within 10% on EPCG Licence Nos.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, 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 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 authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG.**
9.	M/s. Asianet Star Communication Pvt. Ltd., Trivandrum 01/36/218/359/AM-18/EPCG-I	5330001670 dated 03.11.2015	Request for grant of permission for shifting of the EPCG related assets in respect of EPCG Authorization No. 5330001670 dt.	The Committee deliberated upon the case and decided to **defer** the case for calling for a report from the RA.

			03.11.2015 .	
10.	M/s. G.S. Woollen Mills, Ludhiana 01/36/218/ 75/AM-21/EPCG	i. 3030015637 dated 01.06.2016 ii. 3030013197 dated 29.10.2014	Request for regularisation of excess duty credit utilized within 10% on EPCG authorization Nos. 3030015637 dated 01.06.2016 and 3030013197 dated 29.10.2014	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, 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 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 authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG.**
11.	M/s. Richa Industries Limited, Faridabad 01/37/218/ 406/AM-17/EPCG-II	0530142503 dated 27.11.2006	Request for condonation of wrong mentioning of shipping bills in respect of EPCG authorization No. 0530142503	The party has requested for condonation of wrong mentioning of shipping bills in respect of EPCG authorization No. 0530142503 dated 27.11.2006 issued to them under 5 % EPCG duty scheme. The party has stated that 14 Shipping Bills have endorsement of other EPCG License. CLA, Delhi in its report has, inter-alia, submitted that exports made towards fulfillment of EO under shipping bills no. 5678382, 5871566, 5871395, 5871563,

			dated 27.11.2006.	5887265, 5897563,5897564, 5927102, 5939402,5994694, 5994695, 6010758, 6074973, 6074970 do not pertain to the EPCG authorization No. 0530142503 dated 27.11.2006 and cannot be counted toward fulfillment of EO. The Committee deliberated upon the case and decided to **reject** the request as there is no merit in the case. The party may avail provision in the FTP for clubbing of two or more EPCG authorisations issued to the same authorisation holder for the purpose of fulfilment of EO, if they so desire.
12.	M/s. Golden Texo Fabs Pvt. Ltd, New Delhi 33/21/021/00089/AM12	i. 3330000874 dated 6.11.2007 ii. 3330000918 dated 23.01.2008 iii. 3330000919 dated 23.01.2008 iv. 3330000927 dated 13.02.2008 v. 3330001020 dated 11.06.2008 vi. 3330001657 dated 23.04.2010 3330001702 dated 11.06.2010 vii. 3330001734 dated 09.07.2010 viii. 33300	Request for condonation of wrong mentioning of shipping bills in respect of 12 EPCG authorizations	The party has requested for condonation of wrong mentioning of shipping bills in respect of 12 EPCG authorizations issued to them under 3 % EPCG duty scheme. The party has stated that 56 Shipping Bills have endorsement of other EPCG License. The Committee deliberated upon the case and decided to **reject** the request as there is no merit in the case. The party may avail provision in the FTP for clubbing of two or more EPCG authorisations issued to the same authorisation holder for the purpose of fulfilment of EO, if they so desire.

		01813 dated 15.09.2010 ix. 3330001861 dated 03.11.2010 x. 3330002077 dated 10.08.2011 xi. 3330002086 dated 24.08.2011		
13.	M/s. D.H. Fashions, Amritsar 01/60/245/AM-20/PRC	1230000761 dated 21.04.2011	Request for relaxation from mentioning name of EPCG holder in third party shipping bills (on which EPCG number and date are mentioned) for redemption of EPCG authorization No. 1230000761 dated 21.04.2011	The Committee deliberated upon the case and decided to **defer** it for calling for a report from the RA in the matter.
14.	M/s. Mahindra & Mahindra Ltd., Mumbai	i.0330022653 dated 20.03.2009 ii.	Request for regularization of export obligation completed	The Committee deliberated upon the case and decided to **defer** it for calling for a report from the RA in the matter for further examination of the request on file.

	01/36/218/59/AM-21/EPCG	0330022885 dated 05.05.2009 iii. 0330022886 dated 05.05.2009 iv. 3130004055 dated 04.06.2009 v. 03300233312 dated 08.07.2009 vi. 0330023395 dated 16.07.2009	after expiry of export obligation period in respect of 06 EPCG Authorizations	
15.	M/s. AKR Industries Pvt. Ltd., Tirupur 01/36/218/70/AM-21/EPCG	3230019932 dated 22.01.2014	Request for acceptance of slump sale and transfer of EPCG Authorisation from M/s. Rohini Textile Industries Pvt. Ltd., Tirupur to M/s. AKR Industries Pvt. Ltd. Tirupur in respect of	The Committee deliberated upon the case and decided to **defer** it for examination on file.

			EPCG Authorization no. 3230019932 dated 22.01.2014.	
16.	M/s. Evident Laser Auto Pvt. Ltd., Bangalore 01/36/218/77/AM-21/EPCG	0730015027 dated 18.12.2015	Request for first block EO extension in respect of EPCG Authorization no. 0730015027 dated 18.12.2015.	The party is requesting for first block EO extension in respect of EPCG Authorization no. 0730015027 dated 18.12.2015. The Committee deliberated upon the case and decided to **remand** the case to RA concerned for examining the request in terms of provisions of the DGFT Public Notice No. 35/2015-20 dated 25.10.2017 read with Public Notice No. 01/2015-20 dated 07.04.2020. RA may examine the request on merit.
17.	M/s. NEPA Ltd., Nepanagar (M.P.) 01/37/218/71/AM-18/EPCG-II	0330043570 dated 27.01.2016	Request for 3 years EO extension in 1st block for BIFR company and further extension in submission of installation certificate in respect of EPCG Authorization no. 0330043570 dated 27.01.2016.	The party has stated that it is a Govt. PSU under the administrative control of Department of Heavy Industries. It is engaged in manufacturing of paper. The firm is incurring losses and referred to BIFR on 4.3.2014. It is further stated that they have obtained EPCG license with Duty Saved amount of Rs. 12.62 Crores and EO of Rs. 75.74 crores. Their procurement started in Feb 2016 for the project while the dismantling was on. However, due to change in the scope of work on account of defects/deteriorated condition in existing plant which came into light only after dismantling, the project cost which was approved at Rs. 285 crores got escalated to Rs. 434 Crores (net of EPCG benefits). Due to this the firm could not continue payments to vendors, and vendors left the project. Being a BIFR company, the firm was totally dependent upon the funds to be allotted and given by Government of India.

				The party has further informed that the matter was placed before the Cabinet for approval of increased project cost and they got the approval on 12.10.2018. In the process, they lost further six months in re-mobilization of vendors. Further, when the procurement and installation work started picking up pace, Covid-19 pandemic struck the country and installation process again got disrupted as all the parts of the plant for Redevelopment/Refurbishment could not be procured on time, it led to an overall delay in installation of the plant, as the activities in the package are inter-dependent and cannot be completed without the completion of another one. While major parts procurement has been done, the installation is not yet complete, as a result their production and exports are delayed. The firm has informed that earlier EPCG Committee in its meeting held on 29.8.2018 had approved their request for delay in submission of Installation Certificate up to December 2019. This extended period has also expired. Their EOP for the first block under this EPCG is also over on 26.01.2020. However, their installation has not yet been completed due to constraints stated above. The firm has stated that it may take another 3-5 years before they are able to export and fulfill the export obligation as required under EPCG license The Committee noted that the provision for units under BIFR /Rehabilitation under para 5.05 of Foreign Trade Policy was deleted on 05.12.2017 (Mid-term review of the FTP). The Committee deliberated upon the case and decided to **remand** the case to RA concerned for taking action on the request of the party seeking extension in the EOP of the first block, as per the applicable policy provisions.
18.	Ms. Kusum Creation, Surat 01/316/21	05230001418 dated 06.12.2006	Request for extension of EOP for further 2 years' time period in	The applicant has stated that they have already taken 4 years extension in EOP from RA, Surat (from 06.12.2014 to 05.12.2018) against the EPCG Authorisation no. 05230001418 dated 06.12.2006 issued under the 3% EPCG duty Scheme. They could not complete export within

	8/55/AM-21/EPCG		respect of EPCG Authorization no. 052300014 18 dated 06.12.2006.	this period because of Custom Registration procedure and late extension received by them from RA, Surat. The Committee deliberated upon the case and noted that the extended EOP has already expired on 05.12.2018. It was decided to **reject** the request as there is no merit in the case.
19.	M/s. Suzuki Motorcycle India Pvt. Ltd., New Delhi 01/36/218/48/AM-21/EPCG	0530161960 dated 10.12.2013	Request for acceptance of Installation Certificate given by Chartered Engineer instead of Central Excise Authority in respect of EPCG Authorization no. 0530161960 dated 10.12.2013.	The party has stated that they obtained installation certificate from Central Excise Authority for the Capital Goods. However, they could not obtain the installation certificate from the Central Excise Authority for the spare parts. Further, the original installation certificates relating to Capital Goods were lost and a FIR has been lodged. When they approached the RA for redemption of the EPCG authorisation, they have been asked to submit installation certificate from the Central Excise since the firm is registered with the Central Excise. The Committee deliberated upon the case and noted that the current FTP allows that the Authorization holder can produce the installation certificate from the jurisdictional Customs authority or an independent Chartered Engineer, at the option of the authorisation holder and further that where the authorisation holder opts for independent Chartered Engineer's certificate, he shall send a copy of the certificate to the jurisdictional Customs Authority for intimation/ record. The Committee decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** acceptance of installation certificate from Chartered Engineer, subject to verification by RA and intimation to the Jurisdictional Customs Authority and subject to payment of composition fee of Rs. 5000/- against the Authorisation. Further, RA to verify that no ECA/DRI/Customs action is pending. **This has the approval of DG.**
20.	M/s. Disha Auto Components Pvt. Ltd.,	0330036481 dated 31.07.2013	Request for regularization of excess duty credit	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para

	Mumbai 01/36/218/ 341/AM-20/EPCG		utilized within 10% on EPCG Authorisation No. 0330036481 dated 31.07.2013	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 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/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG.**
21.	M/s. Saraf Infraprojects Ltd., Kolkata 01/36/218/ 67/AM-21/EPCG	0230006077 dated 07.12.2010 plus 49 other EPCG licenses	Request for grant of exemption from fulfilling the EO against the EPCG authorisation No. 0230006077 dated 07.12.2010 plus 49 other EPCG licenses	The party vide letter dated 9.8.2020 has filed an application before the EPCG Committee for grant of relief and exemption under the para 2.58 of the FTP from fulfilling the EO imposed and issue of direction to RA, Kolkata to issue them Export Obligation Discharge Certificate (EODC) against the fifty EPCG authorisations issued to them by the RA, Kolkota. The Committee noted that the Hon'ble High Court of Calcutta vide order dated 10.9.2020 in the W.P.A. 6522 of 2020 IA No. CAN 1/2020 (Old No. CAN 5253/2020) in the case of M/s. Saraf Infraprojects Limited & Anr. v/s. The Principal Commissioner of Customs (Port) & Ors. has, inter-alia, directed as under :- *"..Since the application is pending. I am not going into the merits of the case. The EPCG committee is requested to consider the application filed by the petitioner on 9th August, 2020 within*

				four weeks from today. The committee is also requested to pass a reasoned order after giving opportunity of hearing, not only to the petitioner but also to the customs authority, if required. ..” In compliance of the order dated 10.9.2020, the firm was requested vide letter/e-mail dated 18.9.2020 to send the details of the representative who could attend hearing through teleconferencing. Notice of hearing was later sent on 25.9.2020 for the meeting of EPCG Committee to be held on 1.10.2020. In response, the party informed vide an e-mail dated 29.09.2020 that Shri Rajendra Singhvi, Advocate will be representing them during the scheduled hearing on 01.10.2020. Later, the counsel for the party informed vide an e-mail dated 30.9.2020 that the record is quite bulky and as a result it is requested to adjourn the matter for minimum two weeks. It was requested to kindly fix any date once the regular hearing starts. The meeting of the EPCG Committee was postponed to 5.10.2020 and later further postponed to 14.10.2020. Notice of regular hearing for attending the meeting on 14.10.2020 was sent to the counsel of the party vide an e-mail dated 9.10.2020. The counsel of the party informed vide an e-mail dated 13.10.2020 as under :- *“A fire took place at the premises of Mr Niket Saraf, the instructing person , on 8.10 at kolkata and the same was widely reported in local news paper. Mr Niket is under tremendous trauma and as a result could not come to Delhi to instruct me and also to attend the personal hearing.* *Because of such unforeseen circumstances beyond our control, I request you to adjourn the matter for a week.”* The Committee deliberated upon the case and decided to accept the request of the counsel of the party seeking an adjournment. It was also

				decided that no further adjournment will be granted and one last opportunity be given to the party to present its case failing which the request of the party will be decided ex-parte. The case stands **deferred**.

DGFT = Directorate General of Foreign Trade, DG = Director General, FTP = Foreign Trade Policy, HBP v1 = 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.