MINUTES OF 1st MEETING OF EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.00 PM ON 10.06.2020

I. The meeting was held through Video Conferencing Mode on Cisco webex cyber meeting app due to Covid-19 restrictions (Meeting number: 166 383 7639).

II. Following officers attended the meeting:

i. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
ii. Shri Gopal Krishna Jha, Director(DBK), Department of Revenue
iii. Shri Vaibhav Bhatnagar, OSD, Department of Revenue
iv. Shri A.K. Mishra, A.I.A, Ministry of Steel
v. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

III. Minutes of the last meeting held on 06.03.2020 were confirmed.

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

Sl No.	Firm's Name and File Numbers	EPCG Authorisation No.	Subject	Decision of the Committee
1.	M/s. Metal Forms Private Limited, Chennai 01/36/218/311/AM-20/EPCG	0430010366 dated 04.10.2011	Request for second extension in EOP in respect of zero duty EPCG authorization	The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 04.10.2011. The Committee noted that the party has made only 24.57% exports during the original and extended EOP. The Committee deliberated upon the case and decided to **reject** it as the party's export obligation fulfillment position is meager even after expiry of eight years and there is no meritorious reason given by the party for further extension in EOP.
2.	M/s. Dalmia Cement (Bharat) Ltd, New Delhi 01/37/218/161/AM-20/EPCG	i.0230002133 dated 05.02.2007 ii.0230002194 dated 02.03.2007 iii.0230002938 dated 16.01.2008 iv.02300	Request for condonation of procedural lapse for mentioning wrong EPCG Authorization Number in Shipping Bills.	The request of the party for condonation of wrong mentioning of EPCG authorisation No. 0530169559 dated 31.01.2017 in 182 shipping bills which the party intends to count for fulfillment of EO in respect of other EPCG authorisations. The party has submitted that due to oversight and human error incorrect EPCG Authorisation No. was mentioned on 182 nos. shipping bills which needs to be corrected. The Committee deliberated upon the case and it was decided to **defer** it with the direction to call a report from RA which may verify that the shipping bills in question are not free shipping bills; the EPCG

		03121 dated 24.03.2008 v.0230003166 dated 07.04.2008 vi.0230003729 dated 23.10.2008		Authorisations in question have not already been redeemed and EO has been fulfilled within the original or extended EOP endorsed by the RA.
3.	M/s. Aster DM Healthcare Ltd, Kochi 18/40/AM-20/P-5	N.A	Request for exemption from maintaining the average export obligation.	The party has requested for exemption from maintenance of Annual Average Exports under EPCG scheme. The party has submitted representation that as a hospital service provider, maintaining average level of export under EPCG Scheme is actually a hardship for them and thus this condition should be done away with. They were not aware that as per Annual supplement of FTP (2007-2008) Services were excluded from the list of sectors not be required to maintain the average level exports. The Committee noted that the party has not made this request for relaxation in respect of their Authorisation but as a matter of change in the policy for healthcare sector. The Committee deliberated upon the case and decided that since no specific relaxation has been asked for, the request of the party was **withdrawn** from the EPCG Committee Agenda and the same will be taken up in the Policy Cell-5 (EPCG) for examination as a Policy matter.
4.	M/s. Taj Karnataka Hotels and Resorts Ltd., New Delhi 01/36/218/169/AM-20/EPCG	0530147829 dated 26.11.2008	Request for approval for endorsement of EPCG licenses as per para 5.5 (c) of FTP 2009-14	The Committee noted that the request of the party for waiver of annual average export obligation owing to lesser footfall of foreign tourists after the terrorist attack on 26.11.2008 in Mumbai was taken up in its meeting held on 09.08.2019 and it was decided to reject it as there was no merit in the grounds cited by the party. Now, the party seeks permission to discharge 50% exports from the earnings of their Group company, i.e., The Indian Hotels Company Ltd, in terms of provision of para 5.5.1 of FTP 2009-14. It has been submitted that The Indian Hotels Company Ltd obtained waiver of annual average EO for the year 2008-09 and 2009-10 from the PRC in its meeting held on 26.11.2010.

				The Committee observed that PRC in its meeting held on 26.11.2010 had decided that the actual decline in the exports during 2008-09 and 2009-10 of the Indian Hotel Company Ltd., due to destruction of the Heritage Wing of the Taj Mahal Hotel, Mumbai may be reduced in absolute terms to re-compute the annual average for all EPCG authorizations obtained during 2008-09 and 2009-10. The Committee deliberated upon the case and it was decided to **defer** it with the direction to call a report from RA.
5.	M/s. PIEM Hotels Limited, Delhi 01/36/218/171/AM-20/EPCG	i.0530146580 dated 03.07.2008 ii.0530148060 dated 24.12.2008 iii.0530149298 dated 06.07.2009 iv.0530149299 dated 06.07.2009 v.05301544269 dated 16.12.2010	Request for approval for endorsement of EPCG licenses as per para 5.5 (c) of the FTP 2009-14	The request of the party is for acceptance of exports made their Group company, i.e., The Indian Hotels Company Ltd, in terms of provision of para 5.5.1 of FTP 2009-14, which obtained waiver of annual average EO for the year 2008-09 and 2009-10 from PRC in its meeting held on 26.11.2010. The Committee observed that PRC in its meeting held on 26.11.2010 had decided that the actual decline in the exports during 2008-09 and 2009-10 of the Indian Hotel Company Ltd., due to destruction of the Heritage Wing of the Taj Mahal Hotel, Mumbai may be reduced in absolute terms to re-compute the annual average for all EPCG authorizations obtained during 2008-09 and 2009-10. The Committee deliberated upon the case and it was decided to **defer** it with the direction to call a report from RA.
6.	M/s. Oriental Hotels Ltd, Delhi 01/36/218/170/AM-20/EPCG	i.0530150679 dated 17.12.2009 ii.0530151065 dated 27.01.2010 iii.0530151582 dated 18.03.20	Request for approval for endorsement of EPCG licenses as per para 5.5(c)FTP 2009-14	The request of the party is for acceptance of exports made their Group company, i.e., The Indian Hotels Company Ltd, in terms of provision of para 5.5.1 of FTP 2009-14, which obtained waiver of annual average EO for the year 2008-09 and 2009-10 from PRC in its meeting held on 26.11.2010. The Committee observed that PRC in its meeting held on 26.11.2010 had decided that the actual decline in the exports during 2008-09 and 2009-10 of the Indian Hotel Company Ltd., due to destruction of the Heritage Wing of the Taj Mahal Hotel, Mumbai may be reduced in absolute terms to re-compute the annual average for all EPCG authorizations obtained during 2008-09 and

		10 iv.0530151711 dated 31.03.2010		2009-10. The Committee deliberated upon the case and it was decided to **defer** it with the direction to call a report from RA.
7.	M/s. Travancore Titanium Products Ltd, Trivandrum 18/07/AM-18/P-5	5330001038 dated 22.06.2007 ii.5330001042 dated 11.07.2007 iii.5330001049 dated 02.08.2007 iv.5330001058 dated 30.08.2007 v.5330001075 dated 31.10.2007 vi.5330001081 dated 17.12.2007 vii.5330001093 dated 11.02.2008 viii.5330001099 dated 19.02.2008	i. Waiver of Average Export Obligation, ii. Extension in EOP till march 2021; iii. Extension in time for installation of capital goods, iv. Specific exemption from the requirement of installation of machinery in respect of EPCG authorization Nos. 5330001038 dated 22.06.2007, 5330001058 dated 30.08.2007,5330001081 dated 17.12.2007 and 5330001093 dated 11.02.2008 v. Removal of TTPL from the DEL.	The request of the party is for: i. Waiver of Average Export Obligation. ii. Extension of EOP till March, 2021. iii. Extension in time for installation of capital goods. iv. Specific exemption from the requirement of installation of machinery in respect of EPCG authorization Nos. 5330001038 dated 22.06.2007, 5330001058 dated 30.08.2007, 5330001081 dated 17.12.2007 and 5330001093 dated 11.02.2008. v. Removal of TTPL from the DEL. The Committee noted that the case was rejected in its meeting held on 01.11.2018. Subsequently, RA, Cochin, vide letter dated 30.01.2020 has forwarded a copy of judgment dated 16.12.2019 passed by Hon'ble High Court of Kerala in WP (C) No.41370/2017 (U) filed by the party, directing the DGFT to consider the petition filed by the party to review the decision of the EPCG Committee on 01.11.2018 (instead of 30.04.2019) and pass orders within an outer time limit of six months from the date of receipt of copy of the judgment. In their judgment, the Hon'ble court has observed that the application for review of the earlier decision of the EPCG Committee, rejecting request of the petitioner for waiver of the procedural conditions under the EPCG Scheme, appears to be based on the general power of review that is conferred on the DGFT under paragraph 9.13 of the HBP to the FTO, 2015-20 and stated that at any rate it is not in dispute that the said request for review is pending before the EPCG Committee. Further, if a decision favourable to the petitioner is taken by the said committee in the review petition, then it would obviate the necessity for pursuing the demand for deferential customs duty at the instance of the authorities under the Customs Act. Therefore, the Hon'ble Court found that it would be prudent for this court to direct the EPCG Committee, to consider and pass orders on application within an outer time limit of six months from the date receipt of a copy of this judgment, after hearing the petitioner in the matter. The Hon'ble court also deemed it appropriate to extend the time limit for completion of the installation of imported capital machinery in the Copperas Recovery Plant till 31.03.2020 making it clear that the said extension would

				be subject to the orders to be passed by the EPCG committee and the mere fact that an extension has been granted through his judgment will not, in any way, prevent the respondent authorities from taking an independent decision with regard to the procedural relaxation sought for by the petitioner. The Committee noted that due to lockdown brought about by Covid-19 pandemic, followed by disruption in normal functioning of Central Govt. offices, the meetings of the EPCG Committee at regular scheduled intervals could not be held and the present meeting is in fact the first meeting after the meeting dated 06.03.2020. The Committee decided that the party will be requested to appear for personal hearing online in the next meeting to be held through videoconferencing if the party is comfortable with that arrangement. Otherwise, party will be called for personal hearing as and when the situation normalises and the representative of the party is able to come to appear before the Committee in person. A communication will be sent to the party in this regard. The Committee, accordingly, **deferred** the case.
8.	M/s. Jai Surgicals limited, New Delhi 01/36/218/101/AM-20/EPCG	0530145258 dated 26.12.2007	Request for condonation of procedural lapse of non mentioning of EPCG authorization number and date in third party shipping bills in respect of EPCG authorization	The party has requested for condonation of procedural lapse of non-mentioning of EPCG authorisation number and date in third party shipping bills for fulfilment of EO in respect of subject EPCG authorisation. The Committee deliberated upon the case and decided to **reject** the request as the third party free shipping bills are not permitted under EPCG scheme and the party has not given any meritorious reasons for accepting the same.
9.	M/s. Siddhartha Super Spinning Mills Ltd, Solan 01/36/218/173/AM-20/EPCG	2230002098 dated 20.12.2012	Request for condonation of procedural lapse of mentioning EPCG authorization number in the first page of shipping bills in respect of EPCG authorization	The Committee took into account submission of the party that due to procedural lapse they mentioned the EPCG authorization number on the first page of shipping bills instead of third page of Shipping Bills which has been disallowed by RA, Chandigarh. The Committee deliberated upon the case and it was decided to **defer** it with the direction to call a report from RA.

10.	M/s. P. Vasudevan Webcot, Ernakulam 01/37/218/235/AM19/EPCG-II	i.1030002859 dated 19.05.2015 ii.1030003451 dated 28.12.2017	Request for permission to take over the EPCG obligation by M/s. Dynamic Techno Medicals Pvt Ltd-regarding.	The request of the party is for permission to take over the EPCG obligation of M/s. Dynamic Techno Medicals Pvt. Ltd, in respect of EPCG authorization No. 1030002859 dated 19.05.2015 and 1030003451 dated 28.12.2017 issued to them. The Committee noted that M/s. Webcot, Ernakulam, has obtained EPCG authorisations No.1030002859 dated 19.05.2015 and 1030003451 dated 28.12.2017. The capital goods imported have been installed at the premises of M/s. Webcot, Ernakulam and installation certificates have been submitted to Customs and RA Cochin. Due to business exigencies, M/s. Webcot has entered into an agreement with M/s. Dynamic Techno Medicals Pvt Ltd for transfer of the business of M/s. Webcot, Ernakulam, to M/s. Dynamic Techno Medicals Pvt Ltd. RA, Cochin vide their letter dated 13.11.2018 requested them to confirm whether IEC and RCMC of M/s. Dynamic Techno Medicals (P) Ltd, Aluva has been modified with necessary changes. In response, M/s. Dyanamic Techno Medicals Pvt Ltd vide letter dated 10.12.2018 provided requisite clarifications after modifying the IEC and RCMC with necessary changes and stated that it is only a business purchase of a proprietary concern and hence no statutory filing with Registrar of companies is required. Subsequently, RA vide their letter dated 07.01.2019 has stated that there is no provision in the FTP for allowing transfer of EPCG authorisations from one unit to the other. The last time the case was again taken up in the EPCG Committee meeting was on 14.02.2020 and the Committee had decided that the party should first surrender its IEC in the name of M/s. P. Vasudevan Webcot, Ernakulam to the RA and approach the Committee afterwards to examine the matter further. The Committee noted that party vide email dated 05.03.2020 has referred to the minutes of the EPCG Committee and attached the copy of the letter surrendering the IEC of P. Vasudevan, Webcot at DGFT, Kochi and requested the EPCG Committee to take a note of the same and transfer the EPCG Licences to M/s Dynamic Techno Medicals Pvt. Ltd., enabling M/s Dynamic Techno Medicals Pvt. Ltd. to start making exports and fulfil the EO. The Committee noted that due to lockdown brought about by Covid-19 pandemic, followed by disruption in normal functioning of Central Govt. offices, the meetings of the EPCG Committee at regular scheduled

				intervals could not be held and the present meeting is in fact the first meeting after the meeting dated 06.03.2020. The Committee decided that since it's a matter of slump sale and needs greater scrutiny of relevant documents, the case will be **deferred** for further examination of documents in the next meeting.
11.	M/s. Jindal Poly Films Ltd, New Delhi 18/131/AM-20/P-5	0530175130 dated 16.10.2019	Request for permission for import of cables for BOPP film line under EPCG Authorization	The party has requested for permission for import of cables for BOPP film line under EPCG authorisation. The party submitted that they missed to include the Cables along with the machinery, which are an integral part of the said Manufacturing Line and are required at the time of Installation of said machinery. They had submitted request for amendment of said EPCG for the inclusion of Cables in the Import Item, but request has been rejected by CLA, Delhi stating the reason as under: "Cables: Items cover under Appendix 5F, your request to add the same is rejected" The Committee deliberated upon the case and decided to **maintain** the decision taken by the RA that "Cables" are not allowed to be imported under EPCG Scheme.
12.	M/s. Swati Industries, Ludhiana 01/36/218/324/AM-20/EPCG	3030011234 dated 24.06.2013	Request for condonation of delay in payment of excess utilization fee in respect of EPCG authorization	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 beenutilized 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. **This has the approval of DG.**
13.	M/s. RSMW Limited., Mumbai	i.0330043883 dated 07.03.20	Request for condonation of Procedural laps of delay	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

	01/36/218/327/AM-20/EPCG	16 ii.0330048820 dated 05.03.2018 iii.0330048424 dated 05.01.2018	in payment of fee for excess after 2 year in respect of EPCG authorizations.	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. **This has the approval of DG.**
14.	M/s. Doddanavar Nanjinzhao Mining & Mining & Metallurgy Pvt Ltd., Belgaum. 01/36/218/139/AM-19/EPCG	0730011281 dated 21.05.2012	Request for approval for transfer of ownership of CG in respect of EPCG authorization	The request of Doddanavar Nanjinzhao Mining & Mining & Metallurgy Pvt Ltd., Belgaumis for allowing transfer of ownership of their capital goods to transferee firm M/s Doddanavar Brothers Mine Owners on the basis of Business Transfer Agreement done on 29/09/2017. The transferee firm M/s. Doddanavar Brothers Mine Owners is a sister concern of transferor company.The transferee firm is an iron ore mining firm and have iron ore mining lease in its name. The transferee firm has agreed to the terms and conditions of EPCG authorization and fulfillment and maintain of the necessary Export Obligation as per the EPCG authorization under transfer (after the lift of ban by the Hon'ble Supreme Court of India for export of iron ore from Karnataka). RA, Bangalore vide deficiency letter dated 03.10.2018 has stated that “Prior permission has not been taken from this office for shifting the capital goods from the installed unit to your sister concern. Hence you are requested to approach DGFT, New Delhi” The Committee deliberated upon the case and it was decided to **defer** for further examination.
15.	M/s. Indiana Gratings Pvt Ltd, Mumbai 01/36/218/292/AM-	0330030826 dated 13.11.2011	Request for condonation of delay in payment of excess utilization fee in respect of	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 beenutilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may

	20/EPCG		EPCG authorization	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. **This has the approval of DG.**
16.	M/s. Devraj Tropical Fruits, Krishnagiri 01/36/218/247/AM-20/EPCG	0430011095 dated 17.04.2012	Request for Re-fixation of Average EO against EPCG authorization	The party has requested for re-fixation of annual average EO on the basis of their export product being agro product in terms of para 5.13 of FTP 2015-20. The party has submitted that due to lack of knowledge and expertise while filing the application for authorization under EPCG scheme, inadvertentlytheir staff indicated the past exports inclusive of their direct exports as well as the values of end-product supplied to various merchant exporters and Average EO has been calculated accordingly. This has resulted in imposing of very huge average exports in each authorization. The Committee deliberated upon the case and decided that as far as the matter of re-fixation of average EO is concerned, it does not require any relaxation and thus **remanded** the case back to RA to examine the matter of re-fixation of average EO as per the applicable provisions of FTP. The Committee also noted DGFT Circular No. 12 (RE:2010) 2009-14 dated 17.01.2011 has clarified that processed foods cannot be treated as Agricultural Products while deliberating on the issue as to whether Soyabean Meal/Extraction can be treated as Agricultural Product for the purpose of waiver of annual average export obligation in an EPCG authorisation. The Committee, therefore, decided that RA may note that the export product “mango pulp” is a processed food item which cannot be termed as agriculture produce.
17.	M/s. Tata Steel Limited, New Delhi	51 EPCGAuthorizations	Application requesting permission for utilization of	The party has requested for permission for utilization of 1080 shipping bills for fulfilment of Export Obligation (EO) of another EPCG Authorisations in respect of 51 EPCG authorisations.

	01/36/218/86/AM-20/EPCG		shipping bills for fulfillment of Export Obligation of another EPCG licence.	The Committee deliberated upon the case and decided to **defer** it with the direction to first call a report from RA which may verify that the shipping bills in question are not free shipping bills; the EPCG Authorisations in question have not already been redeemed; and EO has been fulfilled within the original or extended EOP endorsed by the RA.
18.	M/s. Vijay Textiles Ltd., Hyderabad 01/37/218/132/AM-17/EPCG	i.0930003970 dated 08.04.2008 ii.0930006114 dated 10.08.2010	Request for EOP extension in respect of EPCG authorization	The party has stated that the EPCG Committee allowed them EOP extension in its meeting dated 30.01.2017 and thereafter had applied to RA, Hyderabad on 08.03.2018 for endorsement but the RA had endorsed EOP extension for 2 years up to 07.04.2018 on 14.10.2019, i.e. after expiry of EOP. They could, therefore, not utilise the extension granted. The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from RA to verify the above claims of the party.
19.	M/s. Jumps Auto Industries Ltd., CLA New Delhi 01/36/218/31/AM-20/EPCG	0530153801 dated 25.10.2010	Request for acceptance of installation Certificate issued by Chartered Engineer instead of Central Excise.	The request of the party is for acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise Authority in respect of EPCG authorization no. 053013801 dated 25.10.2010. The party has submitted that they have imported machine against bill of entry no. 2293510 dated 29.10.2010 and installed the machinery on 22.11.2010. They obtained Installation Certificate from a Chartered Engineer. The Committee 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 deliberated upon the case and 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 intimation to the Jurisdictional Customs Authority for intimation/record and payment of Rs. 5000/- against the Authorisation. Further, RA to verify that no ECA/DRI/ Customs action has been initiated against the party. **This has the approval of DG.**

20.	M/s. Blue Diamond Leather & Co. 01/36/218/377/AM-20/EPCG	0430010041 dated 04.07.2011	Request for relief by waiving the shortfall in annual average 5% in respect of EPCG Authorization	The request of the party is for relief by waiving the shortfall in annual average 5% in respect of EPCG Authorization. The Committee noted that the provision for condonation of shortfall in annual average EO has since been deleted vide HBP (RE: 2017)/2015-20. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
21.	M/s. Honda Cars India Ltd, Alwar 01/36/218/319/AM-20/EPCG	0530170995 dated 13.09.2017	Request for condonation for non – submission of Automatic Enhancement fee within two years of the excess import in terms of para 5.16(a) of HBP 2015-20 against EPCG License	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 beenutilized 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 butwithin 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. **This has the approval of DG.**
22.	M/s. Vasantam Agro Industries, Krishnagiri 01/36/218/246/AM-20/EPCG	0430013683 dated 25.04.2014	Request for Re-fixation of Average EO against EPCG authorization	The party has requested for re-fixation of annual average EO on the basis of their export product being agro product in terms of para 5.13 of FTP 2015-20. The party has submitted that due to lack of knowledge and expertise while filing the application for authorization under EPCG scheme, inadvertently their staff indicated the past exports inclusive of their direct exports as well as the values of end-product supplied to various merchant exporters and Average EO has been calculated accordingly. This has resulted in imposing of very huge average exports in each authorization. The Committee deliberated upon the case and decided that as far as the matter of re-fixation of average EO is concerned, it does not require any relaxation and thus **remanded** the case back to RA to examine the matter of re-fixation of average EO as per the applicable

				provisions of FTP. The Committee also noted DGFT Circular No. 12 (RE:2010) 2009-14 dated 17.01.2011 has clarified that processed foods cannot be treated as Agricultural Productswhile deliberating on the issue as to whether Soyabean Meal/Extraction can be treated as Agricultural Product for the purpose of waiver of annual average export obligation in an EPCG authorisation. The Committee, therefore, decided that RA may note that the export product "mango pulp" is a processed food item which cannot be termed as agriculture produce.
23.	M/s. Rishikesh Filaments Pvt Ltd., Mumbai 01/36/218/374/AM-20/EPCG	0330035984 dated 30.05.2013	Condonation of 10% Duty Saved Enhancement in respect of EPCG Authorization No. 0330035984 dated 30.05.2013.	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 butwithin 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. **This has the approval of DG.**
24.	M/s. Mangal Murti Fabrics Pvt Ltd, Ahmedabad 01/36/218/172/AM-19/EPCG-I	0830002812 dated 24.02.2009	Request for extension in EOP in respect of EPCG Authorization No. 0830002812 dated 24.02.2009 issued to M/s. MangalMurti Fabrics Pvt Ltd.	The party has requested for extension in EOP in respect of EPCG Authorization No. 0830002812 dated 24.02.2009. The party has submitted that the EPCG Committee in its meeting held on 24.01.2019 has granted extension in EOP for two years in terms of provisions contained in Para 5.11 of HBP 2009-12. However, RA, Ahmedabad has issued an amendment dated 11.02.2019 duly endorsing that the EOP is extended upto 24.02.2019, which means that time period for EOP extension available was only 15 days for fulfillment of EO. The Committee deliberated upon the case and decided to **defer** it with a direction to call a factual report from RA on the above point raised by the party.

25.	M/s. R. B Agro Milling Pvt Ltd, Sagar 01/36/218/177/AM-20/EPCG	0530140748 dated 27.03.2006	Application for addition of export items for fulfillment of EO in respect of EPCG authorization due to prohibition of export product.	The party has requested for addition of export items for fulfilment of EO in respect of EPCG authorisation No. 0530140748 dated 27.03.2006 due to prohibition of their export product, i.e., Pulses. The party has stated that export of Pulses was prohibited from 27.06.2006 to 22.11.2017 by Government Notifications for more than 11 years. Now, even when export of Pulses is allowed, exporting Masoor Pulse or Lobiya Pulse is not viable because Masoor and Lobiya are already being imported into India. However, the Machinery imported with this License can be used for sorting of all Pulses. So, now the party has requested for addition of Chickpeas Flour (HS Code 11061090) (Besan) for export purpose. The Committee deliberated upon the case and noted that it is not a matter of relaxation of policy provision and decided to **remand** the case to RA. RA to examine the request as per applicable policy provisions on merit, after verifying the contention of the party.
26.	M/s. Manjeet Cotton (P) Ltd, Aurangabad 18/21/AM-18/P-5	i.3130006753 dated 24.07.2012 ii.3130007439 dated 03.07.2013 iii.3130005969 dated 13.09.2011	Request for consider the "Raw Cotton" as the Agricultural Product.	The Committee observed that the export product in respect of subject EPCG authorizations is Raw Cotton. The party has requested that they are exempted from maintenance of Average EO in terms of para 5.13 of HBP of FTP 2015-20 as their end product is Raw Cotton which is an Agricultural Product and is a primary stage of process of production of Cotton and the form of product is also not changed. The Committee deliberated upon the case and decided that the request is not for relaxation of any provision of FTP but interpretation of the export product. The Committee, therefore, decided to **withdraw** the case for examination on file.
27.	M/s. Vimala Note Book, Madurai 01/36/218/78/AM-20/EPCG	i.3530004371 dated 10.02.2011 ii.3530004328 dated 24.12.2010	Request for extension of EOP for 2 years in respect of zero duty.	The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 24.12.2010 and 10.02.2011. The Committee noted that the party has not made any exports till date. The Committee deliberated upon the case and decided to **reject** it as the party has not made any export even after expiry of the extended EOP and there is no meritorious reason given by the party for further extension in EOP.
28.	M/s. Godrej Industries , Mumbai	i.0330031347 dated	Request for condonation of delay in	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

	01/36/218/296/AM-20/EPCG	20.12.2011 ii.0330033289 dated 25.07.2012 iii.0330033299 dated 26.07.2012	payment of excess utilization fee in respect of EPCG authorizations.	HBP 2015-20, as amended, provides that if authorization issued has beenutilized 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 butwithin 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 authorization and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisations. **This has the approval of DG.**
29.	M/s. Suvidha Appliances, Baddi, HP 01/36/218/368/AM-20/EPCG	0330040743 dated 19.01.2015	Request for condonation of delay in payment of excess utilization fee in respect of EPCG authorization.	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 beenutilized 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 butwithin 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. **This has the approval of DG.**
30.	M/s. Repro Knowledgecast Pvt Ltd, Thane 01/36/218/1	i.0330053084 dated 15.02.2013 ii.033003	Request for condonation of delay in payment of excess utilization fee	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 beenutilized for import of goods in excess of duty saved amount indicated on

	65/AM-19/EPCG-II	3783 dated 25.09.2013	in respect of EPCG authorization Nos. 0330053084 dated 15.02.2013 and 0330033783 dated 25.09.2013.	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 authorization and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisations. **This has the approval of DG.**
31.	M/s. Haldex India Pvt Ltd., Nashik 01/36/218/77/AM-19/EPCG-I	i.3130000726 dated 31.05.2004 ii.3130000784 dated 09.08.2004	Extension in EOP in respect of EPCG authorizations issued prior to 01.09.2004.	The Committee observed that the request of the party is for extension in EOP in respect of EPCG authorizations issued prior to 01.09.2004 and the requestwas taken up in the EPCG Committee meeting held on 29.03.2019 wherein it was decided to advise the party to approach concernedRA in respect of their request for extension in EOP in terms of provision of Public Notice Nos. 35 and 36/2015-20 dated 25.10.2017 read with Public Notice No. 78/2015-20 dated 11.03.2019. Thereafter, the party, vide letter dated 25.07.2019, requested for review of the decision taken in EPCG Committee meeting held on 29.03.2019. The request of the party was taken up in the EPCG Committee meeting held on 30.08.2019 and it was decided to maintain the decision taken earlier that regarding acceptance of duty drawback shipping bills, RA may examine the request on the basis of relevant policy provisions, as such matters are taken care by RAs only. Subsequently, the party vide letter dated 17.09.2019 stated that their request is not covered under the provision of Public Notices as the subject EPCG authorisations have been issued prior to 01.09.2004. The case was again taken up on 10.01.2020 and it was decided to defer for calling a report form RA as the Authorisations are very old. In response, RA, Pune vide letter dated 04.03.2020 has stated that export has been made by the party out of EOP and the party's request for EOP extension cannot be considered as per P.N.No.36 dated 25.10.2017 as authorisation issued prior to 01.09.2004.

				The Committee deliberated upon the case and decided to **reject** it as the export has been made by the party outside the EOP and thus there is no merit to entertain such a request.
32.	M/s. Bhanu Gartex, Bangalore 01/60/162/553/AM20/PRC	0730006220 dated 22.10.2007	Request for condonation from non-maintenance of annual average EO in respect of EPCG authorization no. 0730006220 dated 22.10.2007.	The party has requested for condonation from non-maintenance of annual average export obligation in respect of subject EPCG authorization. The party has submitted that they have fulfilled the Specific Export Obligation during the licensing period of 8 years but due to competition in the world market and recession, the average export turnover has been declined and they could not meet annual average export. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
33.	M/s. Prime Auto, Ludhiana 01/60/162/545/AM20/PRC	3030005802 dated 05.10.2019	Request to accept regularization of EPCG authorization no. 3030005802 dated 05.10.2019 by allowing one time extension of Public Notice No. 22 dated 12.08.2013 where interest component shall not exceed the amount of customs duty payable for pertain for this default.	The request of the party is for regularization of EPCG authorization no. 3030005802 dated 05.10.2019 by allowing one time extension in terms of Public notice No. 22 dated 12.08.2013 which allowed regularization of all pending cases of default in meeting Export Obligation (EO) on payment of applicable customs duty, corresponding to the shortfall in export obligation, along with interest on such customs duty but with the condition that the interest component to be so paid shall not exceed the amount of customs duty payable for this default. The Committee noted that the provision of Public Notice No. 22/2009-14 dated 12.08.2013 were subject to the condition that "Any authorisation holder choosing to avail this benefit must complete the process of payment on or before 31st March 2014". The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request
34.	M/s. Sisilex Stampings, Chennai 01/60/162/710/AM20/PRC	i.0430003684 dated 04.05.2006 ii.0430003494 dated 13.03.2006	Request for waiver of submission of bill of exports in respect of EPCG authorization.	The Committee noted that the party has requested for condonation of non-submission of Bill of Exports in respect of SEZ supplies. The Committee deliberated upon the case and noted that Bill of Exports is a mandatory document for claiming benefit under Foreign Trade Policy and the request was found to be devoid of any merit. The Committee thus decided to **reject** the request.

		iii.0430002776 dated 30.06.2005		
35.	M/s. Electroforce (India) Private Ltd, Thane 01/36/218/273/AM-17/EPCG-I	0330028528 dated 01.02.2011	Request for extension in EOP for further period of nine months only to fulfill export obligation.	The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 01.02.2011. The Committee noted that the party claimed to have fulfilled only 40% exports till date. The Committee deliberated upon the case and decided to **reject** it as the party has been able to complete only 40% EO even after expiry of the extended EOP and there is no meritorious reason given by the party for further extension in EOP.
36.	M/s. Sri Chakra Polyplast (I) Pvt Ltd., Hyderabad 01/36/218/251/AM-20/EPCG	0930007699 dated 29.11.2011	Request for extension in EOP in respect of zero duty EPCG authorization No. 0930007699 dated 29.11.2011.	The party has stated that due to some global market conditions they could fulfill only 71.35 % EO and has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 29.11.2011. The Committee deliberated upon the case and decided to **reject** it as the party has not completed export even after expiry of the extended EOP and the reason of some global market conditions is too generic and devoid of merit.
37.	M/s. Gokak Textiles Limited., Bangalore 01/60/162/763/AM20/PRC	0330021158 dated 01.09.2008	Request for redemption of EPCG authorization	The party has requested for relaxation of requirement of fulfillment of export obligation equivalent to 8 times of depreciated value, instead of 8 times of duty saved value as per the Policy Circulars No. 79 dt. 01.04.2009 & No. 84 dated 30.04.2009 against EPCG Lic. No.0330021158 dt. 01.09.2008. The party has stated that w.e.f 02.01.2008, they exited from the EOU scheme after obtaining necessary approvals and no dues certificates from the concerned Development Commissioner, etc and obtained **EPCG Licence No. 0330021158 dated 01.09.2008** with an export obligation value of **"*US$ 5,241,658.87, equivalent to 8 times the duty saved on the depreciated value of the Capital Goods.*"** On fulfillment of the stipulated export obligation they applied to RA, Mumbai for redemption of the licence. However, they received a Deficiency Letter dated 09.12.2019 from RA, Mumbai informing them that "***in terms of Circular No. 79 dated 01.04.2009 and Circular No. 84 dated 30.04.2009, the export***

				***obligation value should have been calculated equivalent to 8 times of the depreciated value of the capital goods and not equivalent to 8 – times of the Duty saved on the depreciated value of the capital goods*.” The party has submitted that since the EPCG licence was issued on 1.9.2008, the applicable policy was the one notified on 1.4.2008, that is, equivalent to 8 times of the duty saved on the capital goods as notified under Para 5.1 of the FTP, 2004 – 2009, as amended on 1.4.2008 and not 8 times of the depreciated value of the capital goods, as clarified by circular no. 79 dated 1.4.2009 and circular no. 84 dated 30.4.2009, as the policy conditions cannot be modified by the departmental circulars. They have also stated that the requirement of fulfilling export obligation equivalent to 8 times of the depreciated value of Capital goods existed in FTP prior to 2004-09 and, therefore, not applicable to the impugned Authorization issued on 1.9.2008 under FTP, 2004-2009, as amended on 1.4.2008. The Committee deliberated upon the case and decided to **defer** it for further examination.
38.	M/s. Omega Plasto Compounds Pvt Ltd., Vadodara 01/60/162/750/AM20/PRC	3430002062 dated 13.12.2011	Request for considering the free shipping bills towards fulfillment of export Obligation	The party has requested for condonation of procedural lapse of non-mentioning of EPCG authorisation number and date in third party shipping bills for fulfilment of EO in respect of subject EPCG authorisation. The Committee deliberated upon the case and decided to **reject** the request as the third party free shipping bills are not permitted under EPCG scheme.
39.	M/s. Shri Jagannath Steels & Power Ltd, Keonjhar 01/37/218/166/AM-18/EPCG-II	2330001011 dated 05.06.2014	Review of the decision taken in EPCG Committee meeting held on 03.01.2019 regarding condonation of delay in submission of installation certificate.	The case was placed before the EPCG Committee in its meeting held on 03.01.2019 and following decision was taken: “The Committee noted that the capital goods were imported in 2014 and installed in 2017. The party has stated that the capital goods imported were not independent machinery. The company was required to purchase certain other indigenous and imported machines to be able to install the capital goods imported under the subject license. However, due to recession in the steel & plant industry, the loan applications of the company for financing of the purchase of capital goods were not accepted by various banks/financial institutions. Further, due to sudden change of Govt. policy in the matter of extension/ renewal of lease of mines policy regarding renewal / issuance of lease of

				mines, the lease of the company remained suspended for about one year resulting in non installation of the capital goods. Further, the company had approached the concerned RA, for extension of time for installation of the capital goods but the request of the company was declined. The Committee noted that the DRI has also initiated an enquiry against the party. DoR, vide letter dated 02.01.2018 forwarded a letter of DRI, Delhi which mentions that the request of the importer seeking condonation of delay in installation after more than 3 years of import of the goods and after initiation of investigations by the DRI does not merit consideration at this juncture. The Committee deliberated upon the case and decided to defer the case for seeking comments from DoR. The Committee deliberated upon the case and decided that there was no need to wait for the report from DoR as there is no merit in the justification of the party in installing the machinery after a gap of three years. Therefore, the Committee decided to reject the case.” The Committee deliberated upon the case and decided to **defer** it with a direction to refer the matter to DoR regarding status of DRI enquiry.
40.	M/s. Repro India Ltd., Mumbai 01/36/218/165/AM-20/EPCG	i.0330029488 dated 18.05.2011 ii.0330029879 dated 30.06.2011	Request for clarification regarding maintenance of AEP by SEZ export mentioned in one IEC.	The Committee observed that the case is being placed time second time before the EPCG Committee. The case was taken up in the EPCG Committee meeting held on 24.01.2020 and it was decided to defer it for calling report from RA, Mumbai. The Committee noted that the party has stated that they have one IEC for their DTA and SEZ Unit and whereas while issuing the Authorisations, RA, Mumbai had considered the exports from their SEZ Unit as well for fixation of Annual Average Export Obligation, now when they have completed the exports and want to redeem the case, RA, Mumbai insists for re-fixation of AEP by removing export of SEZ Unit. The Committee deliberated upon the case and decided to **defer** it with a direction to call a report from RA, Mumbai who is to verify as to whether while issuing the Authorisations, RA had considered the exports from their SEZ Unit as well for fixation of Annual Average Export Obligation or not, and if yes, under which provision, and why RA is now insisting for re-fixation of AEP by removing export of SEZ Unit.

41.	M/s. Mew Electrical Limited, Vadodara 01/36/218/254/AM-20/EPCG	i.3430002748 dated 12.10.2015 ii.3430002750 dated 12.10.2015.	Request for correction in Average Export Obligation in respect of EPCG authorization	The party has stated that : i. The had imported 'Fine Wire Drawing Machine' for manufacture of Copper Wire (HS Code-74081190/74081990). ii. However at the time of making the application for issuance, they had by mistake mentioned all their products (including Copper Rod, Copper Bus Bar, Tin Coated Bus Bar/Strips, Enamelled Copper Wire, Paper Cover Copper Strips/ Wire) as export products and also towards past exports and consequently the past average of all export products was taken as average EO in the license too. iii. Thus the annual average was fixed as Rs. 72,97,59,216.66 instead of Rs. 6,44,76,897.00 relating to export of Copper Wires alone. The party has submitted that since this machine is being used only for the purpose of making Copper Wire, the export product and average ought to be taken of the past exports of Copper Wire alone related to the export product made on the machine imported. The Committee deliberated upon the case and decided to **defer** it for further examination.
42.	M/s. Hyundai Motor India Ltd., Chennai 01/36/218/197/AM-14/EPCG-I	106 EPCG Authorizations issued during the period from 19.08.2011 to 11.09.2011	Recognition of Vendors and sub-vendors as supporting manufacturers for regularization of the 106 licences.	HMIL has requested for recognition of vendors and sub-vendors as supporting manufacturers for regularization of their 106 EPCG licences. According to HMIL, EPCG Committee has already approved the list of their vendors/supporting manufacturers with the instruction to RA, Chennai vide letters dated 13.08.2010, 06.09.2011 and 03.06.2014 to implement the decision and based on the above referred approvals, respective Commissionerates of Customs, Cuddalore have verified and certified the installation certificates for all the 106 EPCG Licenses. The Committee noted that while DRI was also investigating the matter, HMIL, vide letter dated 01.12.2016, had forwarded a copy of Order in Original dated 04.11.2016 passed by Commissioner of Customs, Chennai and stated that their case was heard in March, 2016 and Commissioner of Customs, Chennai has passed the order in their favour. DBK Cell, DoR, vide OM dated 30.10.2018 has stated that an Appeal No. C/40648/2017 has been filed by the Department before the Hon'ble CESTAT, Chennai

				Bench against the Review Order No. 21/2016 dated 6.2.2017 which is pending. However, DoR has not indicated that the review order dated 06.02.2017 has been stayed by CESTAT. The Committee deliberated upon the case and decided to **defer** and refer the matter to DoR for comments.
43.	M/s. Sunkap Automation Limited, Hyderabad 01/36/218/249/AM-20/EPCG	0930003081 dated 18.04.2007	Request for extension in EOP for 3 years in respect of EPCG authorization	The party has requested for second extension in Export Obligation Period (EOP) for a period of 3 years from the date of endorsement in respect of 5% duty EPCG authorisation issued on 18.04.2007. The Committee deliberated upon the case and decided to **reject** it as the party has not completed EOeven after expiry of the extended EOP and there is no meritorious reason given by the party for further extension in EOP.
44.	M/s. Dhanalakshmi Srinivasan Sugars Pvt Ltd., Tamil Nadu 18/54/AM-20/P-5	0430007661 dated 15.09.2009	Clarification regarding sugar industry being an Agro Unit required for correction of EOP as per Para 5.2 of FTP (2009-14).	The party has sought clarification as to whether the units exporting "White Crystal Sugar" can be classifiable under the category of "Agro Units" and export obligation fixed as per Para 5.2 of FTP (2009-14). The Committee deliberated upon the case and decided to **withdraw** the matter as the request is not for relaxation of provisions of FTP but of interpretation. The matter will be examined on file.
45.	M/s. Vijayas WPC, Kolhapur 01/36/218/346/AM-20/EPCG	3130007356 dated 15.05.2013	Request for condonation delay in payment of fee for 10% Duty Saved Enhancement in respect of EPCG authorization No. 3130007356 dated 15.05.2013.	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. **This has the approval of DG.**

46.	M/s. Inox Wind Ltd, Noida 01/36/218/343/AM-20/EPCG	i.2230001282 dated 28.01.2010 ii.2230001597 dated 20.01.2011 iii.2230001808 dated 29.07.2011 iv.2230002007 dated 18.06.2012	Request for consideration of acceptance of 100% EO in place of 50% alternate export products and condonation of not mentioning the EPCG Licence No. and dated in some of the Shipping Bills	The party has requested for consideration of acceptance of 100% EO in place of 50% alternate export products manufactured by their group company and condonation of not mentioning the EPCG Licence No. and dates in some of the Shipping Bills in respect of EPCG authorization. The party has submitted that they could not fulfill EO due to obsolescence of technology used to manufacture their export product “Wind Turbine generators, nacelle and hub” and seek permission to fulfill 100% EO by export of alternate products manufactured by their Group Co. M/s. Gujarat Flurochemicals Ltd. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the case.
47.	M/s. Vintech Industries Pvt Ltd., Thane 01/36/218/328/AM-20/EPCG	0830004419 dated 02.08.2011	(a) Request for block wise extension in EOP, (b) Second extension in EOP beyond two years and (c) acceptance of shipping bills under Reward Scheme(MEIS) without mentioning the EPCG license no. and date – in respect of zero duty EPCG authorization	The party has requested for (a) block wise extension in EOP, (b) second extension in EOP beyond two years and (c) acceptance of shipping bills under Reward Scheme (MEIS) without mentioning the EPCG license no. and date. The party has stated that they were under obligation to fulfill 50% EO in the first block ending Sept 2015, but they could fulfill only a very small portion of EO on account of the extremely poor export market condition prevailing in Europe and US. They fulfilled 43% in Rs. term and 29% in US$ term EO within the original validity of 6 years and the balance 57% in Rs term and 71% US$ term EO was fulfilled within 2 years and 34 days. The party requires second extension in EOP for 34 days beyond two year available in respect of zero duty EPCG authorisation to regularize and referred to decision of PRC in respect of Ladhar paper Mills, Jalandhar. Further, they did not incorporate the EPCG Lic. No. and date on some on the relevant Shipping bills, for the export obligation fulfilled by them against this EPCG License. The Committee deliberated upon the case and decided to **defer** it with a direction to call a report from RA.
48.	M/s. VVF Limited, Mumbai 01/37/218/267/AM-16/EPCG-II	i.0000114101 dated 08.09.1999 ii.0330000700	Request for redemption of 19 EPCG authorizations issued during the period during 1999	The Committee deliberated upon the case and decided to **defer** for further examination.

		dated 14.11.2000	to 2009 by condonation of various procedural deficiencies as per enclosed appendix 10(A) (1) and 10 (A) (19) of the firm's letter dated 28.04.2017, of which Appendix 10(A) (1) & Appendix 10(A)(2) relating to first 2 EPCG authorizations are being placed in this meeting of the EPCG Committee.	
49.	M/s. Shree Devaraja Agro Industries, Krishnagiri 01/36/218/248/AM-20/EPCG	i.0430008214 dated 11.02.2010 ii.0430009486 dated 03.02.2011 iii.0430010980 dated 15.03.2012 iv.0430011085 dated 04.04.2012 v.0430012299 dated 20.03.2012 vi.0430013723 dated	Request for Re-fixation of Average EO against EPCG authorizations.	The party has requested for re fixation of annual average EO on the basis of their export product being agro product in terms of para 5.13 of FTP 2015-20. The party has submitted that due to lack of knowledge and expertise while filing the application for authorization under EPCG scheme, inadvertently their staff indicated the past exports inclusive of their direct exports as well as the values of end-product supplied to various merchant exporters and Average EO has been calculated accordingly. This has resulted in imposing of very huge average exports in each authorization. The Committee deliberated upon the case and decided that as far as the matter of re-fixation of average EO is concerned, it does not require any relaxation and thus **remanded** the case back to RA to examine the matter of re-fixation of average EO as per the applicable provisions of FTP. The Committee also noted DGFT Circular No. 12 (RE:2010) 2009-14 dated 17.01.2011 has clarified that processed foods cannot be treated as Agricultural Products while deliberating on the issue as to whether Soyabean Meal/Extraction can be treated as Agricultural Product for the purpose of waiver of annual average export obligation in an EPCG authorisation. The Committee, therefore, decided that

		22.05.2014 vii.0430013732 dated 23.05.2014 viii.0430014211 dated 18.11.2014		RA may note that the export product “mango pulp” is a processed food item which cannot be termed as agriculture produce.
50.	M/s. Shree Devaraja Agro Aseptic Industries, Krishnagiri 01/36/218/245/AM-20/EPCG	i.0430007422 dated 11.06.2009 ii.0430007943 dated 10.12.2009 iii.0430008121 dated 22.01.2010 iv.0430009840 dated 12.05.2011	Request for Re-fixation of Average EO against EPCG authorizations.	The party has requested for re fixation of annual average EO on the basis of their export product being agro product in terms of para 5.13 of FTP 2015-20. The party has submitted that due to lack of knowledge and expertise while filing the application for authorization under EPCG scheme, inadvertentlytheir staff indicated the past exports inclusive of their direct exports as well as the values of end-product supplied to various merchant exporters and Average EO has been calculated accordingly. This has resulted in imposing of very huge average exports in each authorization. The Committee deliberated upon the case and decided that as far as the matter of re-fixation of average EO is concerned, it does not require any relaxation and thus **remanded** the case back to RA to examine the matter of re-fixation of average EO as per the applicable provisions of FTP. The Committee also noted DGFT Circular No. 12 (RE:2010) 2009-14 dated 17.01.2011 has clarified that processed foods cannot be treated as Agricultural Productswhile deliberating on the issue as to whether Soyabean Meal/Extraction can be treated as Agricultural Product for the purpose of waiver of annual average export obligation in an EPCG authorisation. The Committee, therefore, decided that RA may note that the export product “mango pulp” is a processed food item which cannot be termed as agriculture produce.
51.	M/s. Muthu Pipes Pvt Ltd., Chennai 01/36/218/297/AM-20/EPCG	i.0430010696 dated 04.01.2012 ii.0430011815 dated 01.11.20	Request for waiver of annual average export obligation in respect of EPCG authorization	The party has requested for waiver of annual average export obligation due to bankruptcy of their importer. The party has submitted that they have been supplying to M/s. Syrma Technology Pvt Ltd., a 100% EOU in MEPZ, Tambaram, Chennai which were exporting Radomes- Telecommunication Signal Panels to M/s. Power Wave Technologies Inc, USA which went

		12		bankrupt in December 2014. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the case.
52.	M/s. Tarun Vadehra (Exports), New Delhi 01/36/218/232/AM-20/EPCG	0530145015 dated 21.11.2007	Request for condonation of shortfall in maintenance of annual average EO in respect of EPCG authorization no. 0530145015 dated 21.11.2007 and removal of the name from DEL.	The party has requested for waiver from maintenance of annual average export obligation due to non availability of export order due to market recession. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the case.
53.	M/s. Freeworld Exports Pvt Ltd., Chennai 01/36/218/230/AM-20/EPCG	i.0430007974 dated 16.12.2009 ii.0430009470 dated 02.02.2011 iii.0430007432 dated 16.06.2009 iv.0430012211 dated 20.02.2013 v.0430008948 dated 09.09.2010 vi.0430011509 dated 31.07.2012 vii.04300	Request for condonation of Procedural lapse of not mentioning the EPCG license no. and date on shipping Bills in respect of EPCG authorizations	The party has requested for condonation of procedural lapse of non-mentioning of EPCG authorisation number and date in shipping bills for fulfilment of EO in respect of subject EPCG authorisation. The Committee deliberated upon the case and decided to **reject** the request as free shipping bills are not permitted under EPCG scheme.

		07670 dated 18.09.2009		
54.	M/s. S Chand and Company Limited, New Delhi 01/36/218/97/AM-20/EPCG	0530150923 dated 12.01.2010	Request for consideration of alternate product i.e. Printed Books(already exported) toward the export obligation against EPCG authorization	The party has requested for allowing fulfillment of EO by export of "Printed Books" instead of "Hotel, Travel and Tourism services". The party has stated that DDA has auctioned hotel plots in 2007 for the Commonwealth Games held in 2010, for which the company had taken 3 EPCG Authorisations to import capital goods for 3 star hotel project and the hotel came up at Hari Nagar, New Delhi in 2010. They have fulfilled EO of USD 473278/-. Due to unexpected low turnout of the foreign visitors they could not fulfil EO in respect of one EPCG authorisation No. 0530150923 dated 12-01-2010 and they could be able to meet only 27% of the export obligation. The party has submitted that they have earned FE by export of alternate product "Printed Books" exported by their other manufacturing unit in the same IEC and, therefore, the party has requested to accept the alternate products, i.e., "Printed Books" for consideration for fulfilment of remaining obligation. The Committee deliberated upon the case and decided to **reject** it as the export fulfillment position of the original product is meagre and the request is devoid of any merit.
55.	M/s. Arkay Fabsteel systems private Limited., CLA New Delhi 01/36/218/45/AM-15/EPCG-I	0530149918 dated 24.09.2009	Seeking extension in fulfillment of export obligation with respect to zero duty EPCG License	The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 27.01.2011. The Committee noted that the party has not made any exports till date. The Committee deliberated upon the case and decided to **reject** it as the party has not made any export even after expiry of the extended EOP and there is no meritorious reason given by the party for further extension in EOP.
56.	M/s. Sameta Metal Pro Pvt Ltd., Chennai 01/36/218/295/AM-20/EPCG	0430008491 dated 04.05.2010	Request for second extension in EOP in respect of Zero duty EPCG Authorization	The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 04.05.2010. The Committee took into account the submission of the party that due to unprecedented flood in 2015 in Chennai, the installed Capital goods in plant was flooded in 8 (eight) ft deep water and the plant was shut for more than two years. The unit before the

				flood has made export worth 66.85% of total EO. It took almost two years to make the capital goods operational again. Recently, they have exported four consignments to United Arab Emirates, Dubai totally 16.90%. Now they are confident to fulfill the remaining EO if EOP period is extended till 2021. The Committee deliberated upon the case and decided to **defer** it for further examination.
57.	M/s. Unilever Industries Private Limited, Mumbai 01/36/218/274/AM-20/EPCG	i.0330032430 dated 13.04.2012 ii.0330045871 dated 05.12.2016	Condoning the delay in submitting excess utilization fee in respect of EPCG Authorization nos. 0330032430 dated 13.04.2012 and 0330045871 dated 05.12.2016.	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 butwithin 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 authorization and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisations. **This has the approval of DG.**
58.	M/s. Dalas Biotech Ltd., New Delhi 01/36/218/333/AM-20/EPCG	0530152740 dated 12.07.2010	Addition of other product for fulfillment of EO in respect of 3% EPCG authorization	The party has requested for addition of other product for fulfillment of EO. The party has stated that at the time of application, the CEC field reflected only one item of export, i.e., Penicillin A Acylase Enzyme while the manufacture "Pavest / 7 AVCA / Cefixime" also which are all belong to same Pharma sector. The imported machinery,i.e., "Homogeniser" is part of the total machinery line installed in their plant for manufacture of various formulations, where 'fermentation' of the product is required. The party has submitted that they could not procure export orders for "Penicillin" but exported "Pavest7AVCA", manufactured from same "Homogeniser" and completed the Export Obligation

				within the first year itself. The Committee deliberated upon the case and decided to **remand** the case back to RA for examination as per applicable policy provisions.
59.	M/s. Resource International., Ludhiana 01/36/218/286/AM-20/EPCG	3030007507 dated 12.11.2010	Request for EO extension Period in respect of zero duty EPCG License	The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 12.11.2010. The Committee noted that the party has fulfilled only 4.4% of EO till date. The Committee deliberated upon the case and decided to **reject** it as the party has not made any export even after expiry of the extended EOP and there is no meritorious reason given by the party for further extension in EOP.
60.	M/s. Mohan Mutha Polytech Pvt Ltd., Chitoor 01/36/218/317/AM-20/EPCG	i.0430013313 dated 29.01.2014 ii.0430016757 dated 27.04.2017	Request for approval of transfer of the EPCG Authorizations from Mohan Mutha Polytech Pvt Ltd.(hereinafter 'MMPPL') & Others to Huhtamaki PPL Ltd.(hereinafter 'HPPL')on slump-sale basis in respect of EPCG authorization	The party has requested for approval of transfer of the EPCG Authorizations from M/s. Mohan Mutha Polytech Pvt Ltd. (MMPPL) to M/s. Huhtamaki PPL Ltd.(HPPL)on slump-sale basis in respect of EPCG authorization. The party has submitted as under: i. MMPPL imported capital goods under the above referred EPCG Authorisations. ii. Pursuant to a Business Transfer Agreement dated 30.09.2019 executed between MMPPL & Others in favour of HPPL, MMPPL has agreed to transfer and assign on slump-sale basis, flexible packaging business on going concern basis, in favour of HPPL on the closing date to be determined subject to fulfilment of conditions precedent therein by MMPPL. iii. The Business Transfer Agreement entails transfer of the subject EPCG Authorisations, the capital goods imported thereunder and outstanding export obligation imposed thereunder. iv. The export obligation in respect of the subject EPCG Authorisations is already fulfilled by MMPPL and to this effect, the application for redemption of the subject EPCG Authorisations are already filed with the office of Addl. D.G.F.T., Chennai. v. The capital goods have been installed in factory premises of MMPPL within stipulated period of 6 (six) months from the date of completion of import and to this effect, the

				installation certificates were also obtained from concerned office of Central Excise within stipulated period, however the same were not filed with the office of Addl. D.G.F.T., Chennai within stipulated period due to certain administrative reasons. vi. As such, a D.L. dated 29.11.2019 has been issued by the office of Addl. D.G.F.T., Chennai in respect of EPCG Authorisation dated 27.04.2017 requiring MMPPL to approach EPCG Committee for condonation of delay in furnishing the installation certificate, which is one of the reasons for making this application besides approval of transfer of flexible packaging business from MMPPL to HPPL. vii. The capital goods are installed at the above manufacturing unit of MMPPL and would continue to be at that manufacturing unit as per the terms of the above EPCG Authorisations. viii. It is assured that HPPL shall execute an irrevocable consent-cum-legal undertaking in respect of above transaction with permission from DGFT as well as the concerned customs authorities as and when the approval is granted. The Committee deliberated upon the case and decided to **defer** it for further examination.
61.	M/s. Creative Stylo Packs Pvt Ltd., Mumbai 01/36/218/231/AM-20/EPCG	0330031784 dated 06.02.2012	Request for second extension of EOP in respect of zero duty EPCG authorization to fulfill the remaining export obligation	The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 06.02.2012. The Committee deliberated upon the case and decided to **defer** the case for further examination.
62.	M/s. DSM Nutritional products India Limited, Mumbai 01/36/218/255/AM-20/EPCG	0330037635 dated 03.01.2014	Request for condonation of delay in payment of excess utilization fee in respect of EPCG authorization no. 0330037635 dated	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 beenutilized 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.

			03.01.2014.	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. **This has the approval of DG.**
63.	M/s. Ashok Leyland Nissan Vehicles Ltd, Chennai 01/36/218/245/AM-17/EPCG-I	i.0430010495 dated 15.11.2011 ii.0430010607 dated 13.12.2011 iii.0430010683 dated 03.01.2012 iv.0430010755 dated 17.01.2012 v.0430010806 dated 03.02.2012 vi.0430010837 dated 09.02.2012 vii.0430010851 dated 14.02.2012 viii.0430010916 dated 02.03.2012 ix.04300	Clarification sought by RA, Chennai on Grant of EOP extension in respect of 14 EPCG authorizations issued to M/s. Ashok Leyland Nissan Vehicles Ltd.	The Committee observed that the case was taken up in the EPCG Committee meeting held on 13.02.2019 and it was decided to grant extension in Block wise EOP and extension in EOP in respect of 14 EPCG authorisations where the goods were installed at the premises duly endorsed on the authorisations and the request is for only extension of the export obligation period to fulfil the export obligationwith the direction that RA to ensure that these authorizations have not been adjudicated upon by the concerned customs authority and that the party has submitted the installation certificate from jurisdictional Central Excise Authority (from Chartered Engineer in case the party is not registered with Central Excise Authority). Now, RA, Chennai, vide letter dated 09.03.2020 has stated that: i. M/s. Ashok Leyland Ltd., have submitted their original request along with the above decision vide their letter dated 24.06.2019 (received by their office on 28.06.2019). ii. Meanwhile, the Commissioner of Customs at Chennai Seaport had adjudicated their cases vide Order in Original No. 69637/2019 on 21.06.2019 which is prior to filing the licensee's request based on the Committee's decision and after the date of the decision of the EPCG Committee dated 13.02 2019. iii. So the adjudication order has been issued by the Commissioner of Customs, Chennai for non-fulfillment of Export obligation, without taking into consideration about the opportunity of getting extension of total export obligation period as per policy/procedures. iv. Meanwhile, the licensee has also failed to present the above fact against such cases before the Commissioner of Customs while appearing

		10917 dated 02.03.2012 x.0430010919 dated 02.03.2012 xi.0430010928 dated 06.03.2012 xii.0430010929 dated 06.03.2012 xiii.0430010932 dated 07.03.2012 xiv.0430010990 dated 19.03.2012		for personal hearing granted to them in the show cause Notice before adjudication. v. The licensee had also failed to submit the required composition fee, penalty and installation certificate etc. immediately after the decision of EPCG Committee conveyed either in the website or to the party directly. vi. Had they filed their request in time before adjudication done by customs, they could have got their cases considered. vii. Now the total export obligation extension stated to have been granted is going to expire in a very few days, i.e., on 18.03.2020. There was no diversion of imported Capital Goods took place in the above cases, but the main request is only for extension of total export obligation period for two years after condoning the non-fulfilment of first block export obligation. The Committee deliberated upon the case and decided to **defer** it for further examination.
64.	M/s. Ramrao Adik Education Society 18/52/AM-20/P-5	i.0330039494 dated 12.08.2014 ii.0330040294 dated 25.11.2014 iii.0330040505 dated 18.12.2014 iv.0330040504 dated 18.12.2014 v.0330041118 dated 02.03.20	Request for acceptance of the fees provided by the NRI category students for fulfillment of EO.	The party has requested for acceptance of the fees provided by the NRI category students for fulfillment of EO. The party has stated that till 2016-17 they were earning in foreign currency through the FOREIGN/NRI quota of students whose payments were made by their parents/guardians. Due to the change in the Admission Policy as per the directives of the Hon'ble Supreme Court vide Writ Petition (Civil) No. 689/2017 with effect from 2017-18, even though they continued to earn foreign exchange through the NRI quota, but the students to whom they rendered the educational services were/are not necessarily NRI or Foreign Students. The payments are received in foreign exchange only and are towards educational services rendered by them. They did not envisage such changes in the policy at the time of availing the EPCG benefits, and therefore, will face genuine hardship in fulfilling Export Obligation in case the above remittances are not considered for EO fulfilment. The Committee deliberated upon the case and decided to **defer** it for further examination.

		15 vi.03300 42040 dated 06.07.2015 vii.03300 42103 dated 10.07.2015		
65.	M/s. Prabhu Engineers., Bangalore 01/60/162/638/AM20/PRC	0730005580 dated 09.05.2007	Request for waiver of interest rate on customs duty in respect of EPCG Authorization	The party has stated that they have indigenously procured the capital goods under EPCG Scheme for producing of bore well bits and mining equipments from said machines and supply the Borewell Bits and Mining Equipments to EOU unit. Unfortunately, the EOU unit did not give them any Borewell Bits and Mining Equipment Orders. They tried their level best to get the export order from foreign buyers but did not receive any order. The party has submitted that they are financially very weak and are struggling to run factory. They have not fulfilled the specific export obligation. They have been forced to pay the customs duty of Rs. 680560/- instead of local excise duty Rs. 387280 (B.G. which they have executed with ADGFT, Bangalore was Rs. 387280/- only) and due to money scarcity they have not paid the interest amount. Therefore, they have requested for waiver of interest rate on customs duty. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
66.	M/s. Posco Maharastra Steel Pvt Ltd., Pune 01/60/162/113/AM20/PRC	0330029308 dated 21.04.2011	Request for 2nd extension for 6 months the date of endorsement.	The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 21.04.2011. The party has stated that they have obtained 33 EPCG licenses for Cold Rolled Galvanized Manufacturing line. Out of Total 33 Licenses, they have fulfilled 100% export obligation of 32 licenses and in the balance subject license, fulfilled 70% export obligation. However, in respect of subject referred EPCG they could not fulfil EO in stipulated time due to some unavoidable circumstances steel market from 2017. The party has submitted that international market priceof steel was much lesser and with the above price Indian export was not competitive with other exporting countries. With the above, the party has requested 2nd extension of 2nd Block for 6 months from the date of endorsement by RA so that they can fulfill the balance

				EO with the orders in hand. The party seeks second extension in EOP for which there is no provision in FTP. The Committee deliberated upon the case and decided to **defer** it with the direction to seek comments of Technical Ministry/Ministry of Steel on the facts cited by the party.
67.	M/s. Innovative Textiles Limited, Gurugaon 01/60/162/447/AM20/PRC	0530148355 dated 04.02.2009	Request for condonation and regularization of wrong mention of EPCG authorization numbers on the shipping bills intended to be counted for fulfillment of EO and Redemption in respect of EPCG authorization	The Committee noted that the party has requested for condonation of wrong mention of EPCG Authorisation No. 0530164888 dated 12.05.2015 on shipping bill No. 372342 dated 24.03.2018 and EPCG Authorisation No. 0530164609 dated 23.03.2015 on shipping bill No. 3906699 dated 31.03.2018, instead of EPCG Authorisation No. 0530148355 dated 04.02.2009. The party has submitted that inadvertently EPCG Authorisation No. 0530164888 dated 12.05.2015 has been mentioned on shipping bill No. 372342 dated 24.03.2018 and EPCG Authorisation no. 0530164609 dated 23.03.2015 has been mentioned on shipping bill no. 3906699 dated 31.03.2018. The Committee deliberated upon the case and decided to **defer** it with the direction to call a report from RA which may verify that the shipping bills in question are not free shipping bills; the EPCG Authorisations in question have not already been redeemed and EO has been fulfilled within the original or extended EOPendorsedby the RA.
68.	M/s. Nipro Pharma Packaging India Pvt Ltd., New Delhi 01/60/162/06/AM20/PRC	i.0530156219 dated 11.08.2011 ii.0530156246 dated 16.08.2011 iii.053015564 dated 24.05.2011 iv.0530156465 dated 12.09.2011	Request for clubbing of eight EPCG Authorization, to allow exports made by the group company to offset the EO fixed for all 08 authorization and allow relaxation from payment of interest on the final duty payable.	The Committee noted that the party has requested for clubbing of EPCG authorisations; to allow exports made by the group company to offset the EO fixed for all 08 authorisations with expired EOP and to allow relaxation from payment of interest on the final duty payable in respect of EPCG authorisation. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.

		v.0530155695 dated 06.06.2011 vi.0530156234 dated 16.08.2011 vii.0530156233 dated 16.08.2011 viii.0530156666 dated 10.10.2011		
69.	M/s. Novaras India Automotive Pvt Ltd, Tamil Nadu 01/60/162/813/AM-19/PRC	0430010566 dated 29.11.2011	Acceptance of supplies to private bonded warehouse for fulfillment of EO in respect of EPCG authorization.	The Committee noted that that party has requested for acceptance of supplies to private bonded warehouse for fulfillment of EO in respect of EPCG authorisation. The party has stated that they as per Chapter 7 there is no bar in receiving the proceeds in Indian Currency and not necessarily in foreign currency. The party has submitted that since the exports are in deemed export in nature they have shown the CIF in $ approximately. The EO has been completed by exporting the goods to Private bonded warehouse in the DTA as per para 2.39 of FTP 2009-14. In this connection SEZ Section, Department of Commerce vide OM dated 20.02.2020 has stated that supplies in the instant case have been made to private bonded warehouses in DTA which are not covered by the para 5.7.2 of HBP. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
70.	M/s. Virat Industries Ltd., Mumbai 01/60/162/686/AM20/PRC	0330028481 dated 25.11.2011	Request for condonation of delay in payment of fee for excess utilization of EPCG license no. 0330028481 dated 25.11.2011.	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 beenutilized 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 butwithin 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. **This has the approval of DG.**
71.	M/s. Raymond Limited., Mumbai 01/60/162/816/AM-20/PRC	0330040895 dated 05.02.2015	Request for condonation of delay in payment of fees for excess utilization of duty saved amount of EPCG Authorization No. 0330040895 dated 05.02.2015	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 butwithin 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. **This has the approval of DG.**
72.	M/s. Moonarch Enterprises, Chennai 01/60/162/743/AM20/PRC	0730009778 dated 18.01.2011	Request for allowing free shipping bills for fulfillment of Export obligation in respect of EPCG License	The party has requested for accepting free shipping bills for fulfilment of EO in respect of subject EPCG authorisation. Party says this mistake happened because of lack of awareness of the policy. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request to accept free shipping bills.
73.	M/s. Jaypee Footwear Pvt Ltd., Bhopal 01/60/162/7	1130002209 dated 10.08.2011	Request for extension of EO period and condonation of the procedural	The party has requested for accepting free shipping billsfor fulfilment of EO in respect of subject EPCG authorisation. Party says this mistake happened because of clerical error. The party has also sought EOP extension to fulfill remaining EO.

	76/AM-20/PRC		lapse for non-endorsement of EPCG authorization no. Dated and license holder's name in shipping bills in respect of EPCG authorization	The Committee deliberated upon the case and decided that there is no merit in the request to accept free shipping bills and also no merit in the request for extension in EOP as the EO fulfilled even in the extended EOP is only 51%. The Committee deliberated upon the case and decided to **reject** both the requests.
74.	M/s. Electropneumatics & Hydraulics (India) Pvt Ltd, Mumbai 01/60/162/625/AM20/PRC	3130005306 dated 01.12.2010	Request for consideration of 03 free shipping bill for fulfillment of EO in respect of EPCG authorization	The party has requested for consideration of free shipping bills for fulfilment of EO in respect of subject EPCG authorization. The party says this mistake happened due to some issue in EDI system. The Committee deliberated upon the case and decided to **reject** the request as there is no merit in the request to accept free shipping bills.
75.	M/s. Ankur Udyog Ltd., Varanasi 01/60/162/817/AM-20/PRC	1530000620 dated 18.01.2010	Request for extension in Export obligation for another one year without payment of 50% custom Duty in respect of 03% EPCG license	The party has requested for second extension in Export Obligation Period (EOP) in respect of 3% EPCG authorisation issued on 18.01.2010. The Committee noted that the party has not made any exports till date. The Committee deliberated upon the case and decided to **reject** it as the party has not made any export even after expiry of the extended EOP and there is no meritorious reason given by the party for further extension in EOP.
76.	M/s. Dhanuka Laboratories Ltd., CLA New Delhi 01/60/162/679/AM-20/PRC	0530146631 dated 08.07.2008.	Acceptance of installation certificate issued by Chartered Engineer instead of Central Excise authority	The party has submitted that they had obtained installation certificate from Jurisdictional Central Excise Authority as well as from Chartered Engineer and submitted their redemption application to RA but they have misplaced the certificate issued by Jurisdictional Excise Authority and could not submit the same accordingly. The Committee 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 deliberated upon the case and 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 intimation to the Jurisdictional Customs Authority and payment of Rs. 5000/- against the Authorisation. Further, RA to verify that no ECA/DRI/ Customs action has been initiated against the party. **This has the approval of DG.**
77.	M/s. Veer Energy & Infrastructure Ltd., Mumbai 01/36/218/213/AM-19/EPCG	0830005281 dated 22.01.2013	Request for extension of EOP for 2 years in respect of zero duty EPCG authorization	The Committee took into account submission of the party that they could not fulfill the EO within original EOP due to various reasons. They have further submitted that they have obtained first block extension in EOP till 22.01.2019 and they have export orders in hand to fulfill remaining EO. The Committee observed that RA vide their letter dated 08.05.2019 has informed the party that the request for extension of 2nd block cannot be considered unless/until 50% EO is completed in 1st block. The Committee deliberated upon the case and noted that in EPCG Authorisation dated 22.01.2013, the party has extended time up to 21.01.2021 and, therefore, decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** extension of EOP for two years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para5.11(a) of HBP 2009-14. Third party exports, if any, shall be subject to applicable policy provisions. **This has the approval of DG.**
78.	M/s. Nature Bio-Foods Ltd, Delhi 18/223/AM-19/P-5	i.0530174060 dated 08.03.2019 ii.0530174202 dated 01.04.2019	Application for issuance of EPCG authorization (0% FOB Value) Scheme Duty saved amount rs. 1168361.49 filed by M/s. Nature Bio-Foods Ltd,	CLA, New Delhi RA, vide letter dated 18.02.2019 and reminder 01.04.2019, has forwarded a copy of application in ANF5A received from M/s. Nature Bio-Foods Ltd., Sonipat, for import of Capital Goods, i.e., Cocoon Cargo 105 MT - 105 Big Bags 900.00 CM x 650.00 CM x 370.000CM (LxWxH), made of RE- PVC 1250GSM with hermetic zipper flexible PVC inlet, Threaded PVC Flanges with transparent plugs, PVC threaded nozzles with caps and gasket, GP logo, 1" straps, Ladder buckles carrying bags and small parts for export of Basmati Rice. CLA has submitted that their office is of the view that

			Sonipat Haryana.	the item of import mentioned above is not a Capital Goods but consumables and same was intimated the company. In their reply, the party has pleaded that the item applied is a Capital Good. As per the ANF5A the firm is a merchant exporter and registered for Services; Rent a cab scheme operator Service; Manpower recruitment/Supply agency service; Transport of goods by road/goods transport agency service, work contract service, legal consultancy service, other taxable services. The firm is registered for following products: floriculture and seed, fruits and vegetables, processed fruits and vegetables, animal products, other processed foods, cereals. The matter was examined and the CLA vide DGFT letter dated 04.04.2019 was clarified that “Cocoon” (Big Bag) is not a capital good under Para 9.08 of FTP 2015-20”. Subsequently, CLA, vide letter dated 26.06.2019 referred to DGFT clarification dated 04.04.2019 and stated as under: In this regard, a letter dated 29.4.2019 was issued to the company to pay the Customs Duty together with applicable interest as they had submitted an undertaking on affidavit that in case EPCG Committee in DGFT (Hqrs) disallows the capital good applied, company will pay the customs duty with interest. In response to this office letter, Company vide its letter dt.10.5.2019 (not received) has informed that they have not imported the Cocoon (big bag) and instead they have imported the Capital Goods under the EPCG Authorisation with import item 'COCCON FOR STORAGE AND FUMIGATION HAVING STORAGE CAPACITY 105MT' and submitted the copy of bill of entry and invoice. The Committee deliberated upon the case and decided to **reject** the request as the item of import is not a capital good but meant for storage and fumigation and thus there is no merit in the request to treat this item as a capital good.
79.	M/s. PV Power Tech, Mumbai 01/36/218/323/AM-20/EPCG	0330029735 dated 15.06.2011	Request for extension n EOP and Reduction in EO for Green Technology Product in	The firm has requested for extension in EOP and reduction in EO for Green Technology Product in respect of EPCG authorisation No.0330029735 dated 15.06.2011 and stated inter-alia, that: i. The company was not able to market the product for exports and due to adverse market

			respect of EPCG authorization.	conditions the company could make a single sale of their product. Few of the major reasons were solar panels crashing in the global market coupled with sluggish demand in India and the sudden cutting down of solar projects in Europe had huge effect on solar demand. ii. PV Power Technologies Pvt. Ltd, incorporated in 2008, was doing quite good in sales of solar panel globally. For further growth of the company PV Power Technologies acquired sick unit Solar Power Technologies under slump sale on 7th December 2016. In confidence to fulfill the obligation of Seller Company all pending export liabilities obligation was taken over by PV Power Tech based on sales and with rising Solar panel market confidence. iii. Domestic solar equipment manufacturers are facing a hard time with the price of solar panels crashing in the global market coupled with sluggish demand in India. Most of them have either shut down their operations or have scaled down to 15-30% of their capacity. In Indian some of the larger players in the field like Moserbaer, Indosolar and Su-kam have also filed for bankruptcy under NCLT. iv. WTO ruling against India imposition of SGD and increase in cost of product due to GST v. Therefore, they could fulfill only 28% of the EO. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
80.	M/s. Janki Crop Ltd., Bangalore 01/60/162/677/AM20/PRC	0730007504 dated 23.10.2008	Request of waiver of export obligation in the wake of ban imposed by the Hon'ble Supreme Court on export of Iron ore pellet from Karnataka.	The party has requested for waiver of Export Obligation against EPCG authorization in the wake of ban imposed by the Hon'ble Supreme Court on export of Iron Ore Pellet from Karnataka. 2. The party stated that : i. On 2 Sept 2011, Supreme Court imposed a ban on mining activities in Karnataka and export of iron ore pellet from Karnataka based on the report submitted by the Central Empowered Committee (CEC) dated 1 Sept 2011. ii. The said ban is still in place and when this ban will be uplifted or whether it will be ever uplifted or not is not known. iii. They started procuring iron ore from e-auctions and manufacture iron ore pellets for domestic market as they were not allowed to export. This led them into a situation where they were not

				only unable to fulfill their export obligation but were also forced to sell the manufactured goods in domestic market at significantly lower prices to run their business. This has resulted in a considerable loss to them as there was huge price difference in international vis a vis domestic iron ore market. iv. As per DGFT PN 67(RE-2008)/2004-09 dated 20.08.2008, during ban/ restriction imposed on export item under EPCG, EOP stands automatically extended and exporter would also not be required to maintain average exports during this period. The aforesaid PN is still effective, and hence the company has not missed on any obligation ought to be fulfill. The Committee deliberated upon the case and decided to **reject** the request to waive of the export obligation while drawing the attention of the party to PN 67(RE-2008)/2004-09 dated 20.08.2008 according to which during ban/ restriction imposed on export item under EPCG, EOP stands automatically extended.
81	M/s. Baddi Print packs Pvt Ltd, Solan 01/36/218/07/AM-16/EPCG-I	i. 2230000327 dated 7.6.2016, ii.2230000329 dated 15.6.2006, iii.2230000330 dated 21.6.2006, iv.2230000332 dated 22.6.2006, v.2230000345 dated 12.7.2006 vi.2230000348 dated 17.7.2006	Request for counting of group company exports for fulfilment of EO	M/s. Baddi Print Packers Pvt. Ltd. has made a request for claiming benefit of Group Company exports in respect of EPCG Authorisations. The Committee noted that RA, Chandigarh has rejected the request as they did not find group company relationship as per FTP. The firm has sought a personal hearing to explain the case. The Committee deliberated upon the case and decided to **defer** it with the direction to call a report from RA and also call the party for personal hearing.

82	M/s.Victor Reinz India Pvt Ltd, Pune 01/37/218/150/AM-19/EPCG-II	3130003933 dated 31.03.2009	Request for second extension in EOP	The party has requested for grant of second extension of export obligation period of 3% duty EPCG authorization no. 3130003933 dated 31.03.2009. The party states that they are an automotive component manufacturing company which produces Gaskets and Heatshields for OEM's across the country. During the period of license, they failed to materialize many business projections due to various factors, such as, slow growth of OEM business in the Indian Market. Hence, the party failed to complete its export obligation. Now, the party states that they expect a few export orders and request for second extension to fulfill its export obligation. The Committee deliberated upon the case and decided that the party may **approach the RA** in this matter to seek EOP extension. RA may decide the request on merit and applicable provisions of the FTP in question.

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.

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