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MINUTES OF 9th MEETING OF AM-25 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE ON 18.12.2024.

Ninth Meeting for AM-25 of the EPCG Committee was held on 18.12.2024 at 02.30 PM under the chairmanship of Shri Hardeep Singh, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

i. Shri Sandeep Poonia, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Joy Prakash, Foreign Trade Development Officer, DGFT

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

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Case No- 1: M/s Uni Deritend Ltd, Nashik
F.No. HQREPCGPRAPP00000311AM25

Subject: Request for:

i. **Condonation of delay in payment of official fees on excess duty saved value utilized in respect of EPCG Authorization.**
ii. **Reduction in Average Annual Export Obligation.**

In respect of EPCG Authorization No. 0330020885 dated 06.08.2008 under 03% Concessional Duty.

In support of their request, the firm has submitted the following :–

i. They have already paid the official fees of Rs. 220 for excess duty saved. As per PN 22/2015-2020 dated 31.07.2019, RA have power to accept delayed fees up to 2 years.

ii. They lost certain major customer's orders during this period and there was an overall slowdown in export of precision investment casting due to the reserve market situation they were unable to fulfill the Average EO of Rs. 24,45,01,666.67 imposed on this license.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023 to allow 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 5.10 of HBP 2008-09, subject to payment of composition fee of Rs. 5,000/- per year. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place.

This has the approval of DG, DGFT

In respect of 2nd request: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 2: Texmaco Rail and Engineering Ltd., Kolkata

F.No. HQREPCGPRAPP00001939AM24

Subject: Request for:

i. **Condone the linkage process on transferring the EPCG license from amalgamating company to amalgamated company**
ii. **Consider the exports fulfilled by amalgamated company to the tune of Rs. 9,13,41,046 towards fulfillment of EO against the EPCG license obtained by the amalgamating company**
iii. **Condone the delay of export made by the amalgamated company beyond the EO period to the tune of Rs. 9,13,41,046 against EPCG License No. 0230007695 dated 06.03.2012 under 03% EPCG Scheme.**

In support of their request the firm has submitted that:-

i. Texmaco Hi-Tech Private Limited (amalgamating Company) formerly known as Texmaco UGL Rail Private Limited) (herein after referred to as "the former company") having IEC No. 0210029820 was amalgamated with Texmaco Rail & Engineering Limited (amalgamated Company) (herein after referred to as "Texmaco") having IEC number 0288001249 with effect from 01.04.2017 vide National Company Law Tribunal (NCLT) Kolkata Bench order dated 04.04.2019.

ii. They were unable to get both company's IEC merged due to unavailability of login credentials of the company. Accordingly, they have submitted a manual merger request letter to RA along with a declaration from the Director of the Company to transfer the assets and liabilities of the company. However, no action has been taken on their application for manual merger.

iii. Amalgamated Company obtained subject EPCG license from RA. The EO period was automatically extended by 6 months from the date of original EOP due to relaxation granted under Covid 19 under Public Notice No. 67/2015-20 dated 31.03.2020 and EOP revised to 06.09.2020. Thereafter the amalgamated company had further extended the EOP for a period of 2 years as per Para 5.11 of HBP, 2009-14 and the revised EOP comes to 06.09.2022.

2. The representative of the firm, Shri Bhaskar Thakkar appeared in person and made the following submissions:-

Applicant's statement: The representative stated that:-

(i) Texmaco Hi-Tech Pvt Ltd. was amalgamated with Texmaco Rail & Engineering Ltd, effective 1st April 2017, as per the NCLT, Kolkata order.

(ii) Texmaco Hi-Tech obtained subject EPCG Authorization having an EOP till 06.03.2020. The license came with an EO amounting to Rs. 13,31,58,592/- with duty saved value of Rs. 20,06,911.71/-. The EO was automatically extended to 06.09.2020 from the date of original EOP expiry as per PN 67/2015-20. Thereafter the firm is willing to apply for a further EOP extension for 2 years as per para 5.11 of HBP 2009-14 by enhancement in EO imposed to the extent of 10% of total EO imposed under Authorization.

(iii) EO against the said EPCG authorization has been partially completed by both the companies. EO should be treated as completed against the captioned license.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of EPCG authorization No. 0230007695 dated 06.03.2012 from M/s. Texmaco Hi-Tech Pvt. Ltd. to M/s Texmaco Rail & Engineering Pvt Ltd on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of M/s. Texmaco Rail & Engineering Pvt. Ltd. for same and similar products on date of acquisition.

ii. M/s. Texmaco Rail & Engineering Pvt. Ltd. also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfilment of Export Obligation.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to consider the balance export fulfilled by amalgamated company (M/s Texmaco Rail & Engineering Pvt Ltd.) towards fulfillment of EO against the EPCG authorisation.

In respect of 3rd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID**.**

Case No- 3: M/s Micro Colour Makers, Coimbatore
F. No. HQRPRCAPPLY00000745AM24

Subject: Request regarding Acceptance of Third Party Export for fulfillment of EO in respect of EPCG Authorization No. 3230029192 dated 06.11.2020 under 0% EPCG Scheme.

In support of their request the firm stated that they have fulfilled the EO through 3rd party export. However, RA, Coimbatore informed that policy based 3rd party EO fulfillment admissible only under Common service provider scheme (CSP). Their unit is SME (Tiny status).

Decision: The Committee went through the statement made by the applicant and noted that the request is pre-mature since the original EO period of the EPCG Authorization No. 3230029192 dated 06.11.2020 is valid upto 05.11.2026. Accordingly, the Committee decided to **reject** the request.

Case No- 4: Cirrus Graphics Private Limited, Noida
F. No. HQRPRCAPPLY00007283AM25

Subject: Request to Allow Consideration of 4 Shipping Bills for purpose of fulfillment of EO in respect of EPCG Authorization No. 0530147664 dated 06.11.2008 under 03% Concessional Duty.

The firm has stated that they have fulfilled the export obligation against the subject 2 EPCG Authorizations through third-party exports.

2. The firm also stated that they had submitted the requisite export documents to RA concerned. However, on scrutiny of documents, it was found that the ultimate exporter mentioned the EPCG Authorization No. 0530156026 dated 19.07.2011 on 4 shipping bills i.e. 1932948 dated 21.07.2015, 1932951 dated 21.07.2015, 5016134 dated 30.012.2015, and 6218379 dated 02.03.2016 in place on mentioning EPCG Authorization No. 0530147664 dated 06.11.2008.

3. The firm further stated that CLA Delhi redeemed the EPCG Authorization No. 0530156026 dated 19.07.2011. However, they had asked to seek relaxation from EPCG Committee for consideration of the said 4 shipping bills for the fulfillment of EO.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA concerned for further examination on file.

Case No- 5: M/s Nisha Designs, Bangalore
F. No. HQRPRCAPPLY00003368AM25

Subject: Request for relaxation in maintaining the Annual Average EO in respect of EPCG Authorization No. 0731002410 dated 18.11.2021 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. They are one of the leading manufacturers and exporters of Ready-made Garments.

ii. Their export orders have declined substantially during the phase of COVID and post COVID recovery period on account of scenarios of dwindling export orders including some of their major buyers going bankrupt, various rate increase factors by the Government including demand patterns, war between Russian and Ukraine, shipping crisis and other such various factors which are totally been out of their control.

iii. They have not claimed any benefits in terms of relief provided for maintenance of average export performance vide policy circulars issued under Para 5.19 of HBP 2015-2020.

Decision: The Committee went through the statements made by the applicant and noted that the request is pre-mature since the original EO period of the EPCG Authorization No. 0731002410 dated 18.11.2021 is valid upto 17.11.2027. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 6: Mahalaxmi Polypack Pvt. Ltd., New Delhi</u>

F.No. HQREPCGPRAPP00000908AM24

Subject: Review Application w.r.t. Request for re-fixation of AEO for re-fixation of AEO from Rs. 1,43,78,741.75 to Zero against EPCG Authorization nos. 0530162150 dated 17.01.2014 and 0530162149 dated 17.01.2014 under 0% Concessional duty.

The firm had earlier had requested as under :-

i. Request for re-fixation of AEO from Rs. 3,277,750.08 to zero against EPCG Authorization Nos. 0530159140 dated 29.08.2012, 0530160009 dated 20.12.2012, 0530160010 dated 20.12.2012 and 0530160011 dated 20.12.2012.

ii. Request for Condonation for delay in submission of additional application fees towards extra duty utilized.

2. The case was considered in the 2nd EPCG Committee Meeting of AM-24 held on 30.05.24. The decision of which is as under:

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

The Committee further deliberated upon the case and decided to advise that if they desire, the applicant may approach RA for regularizing the case under the Amnesty Scheme notified vide Public Notice No. 02/2023 dated 02.04.2023 as per the conditions specified therein. RA may examine such request as per policy on merit."

3. Now, the firm has submitted a review application for the following request :-

i. Request for re-fixation of AEO from Rs. 3,277,750.08 to Zero against EPCG Authorization nos. 0530159140 dated 29.08.2012, 0530160009 dated 20.12.2012, 0530160010 dated 20.12.2012 and 0530160011 dated 20.12.2012.

ii. Request for condonation for delay in submission of additional application fees towards extra duty utilized as per para 5.16(a) of HBP, 2015-20 in case of EPCG No. 0530159140 dated 29.08.2012.

4. The firm has stated that at the time of filing of application, they submitted the C.A. certificate of preceding 3 years FOB value export without excluding the specific EO of other EPCG Authorization obtained earlier from CLA, New Delhi. Accordingly the AEO was imposed against above 4 EPCG authorizations. The applicant has submitted the details of previous three years exports made by them as under:-

i. The firm has stated that this Average should be "Nil" because in 2011-12 the total FOB value of Rs. 98,33,250.25 was against Specific EO of another EPCG Authorization. The firm has also stated that similarly on 02.09.2016 one more Export Item was added i.e. Calcium Carbonate (FMB) and the AEO for the year 2013-14, 2014-15 & 2015-16 was revised by CLA, New Delhi but same mistake occurred again by not deducting the specific EO of another EPCG Authorizations during the period 2013-14, 2014-15 & 2015-16.

ii. The firm has further stated that the total Average imposed by CLA, New Delhi in above all 4 EPCG Authorizations is Rs. 72,73,213.25 (It should be Nil as all Export is against specific E.O. of another EPCG Authorization obtained earlier, as shown in their above statement).

iii. The firm has informed that they had fulfilled EO after excluding the AEO. The firm has also stated that they had filed EODC application with the request of re-fixation of AEO. CLA, New Delhi informed them to approach the EPCG Committee.

Decision: The Committee deliberated upon the case and decided to **withdraw** the case for further examination on file.

Case No- 7: M/s U.K Industries, Gorakhpur
F. No. HQREPCGPRAPP00000266AM25

Subject: Request for waiver of fulfillment of EO and Custom Duty due to ban imposed by the Government in respect of EPCG Authorization No. 1530001183 dated 21.06.2018 under 0% Concessional Duty.

i. The firm has stated that they installed and setup machine in their factory premises with help of an engineer from China but due to strict ban imposed by the Government from 15.07.2018 they were not able to manufacture, store, sell and export the products which were produced.

ii. The firm has further stated that their unit is completely dead and machineries are dumped and of no use now, so they are not able to fulfill the EO.

iii. In Addition, the firm has stated that since machineries imported under zero duty EPCG scheme hence submitted 100% bank guarantee being first time importer.

Decision: The Committee went through the statements made by the applicant and noted that there is no provision in the Foreign Trade Policy to consider the request. Accordingly, the Committee decided to **reject** the request.

Case No- 8: Senthilnathan Spinning Mills Private Limited, Tamil Nadu
F. No. HQREPCGPRAPP00317630AM22

Subject: Request for consideration of Shipping Bills towards fulfillment of EO in respect of EPCG Authorization No. 0430003725 dated 15.05.2006 under 03% Concessional duty.

The firm has stated that they had filed for redemption of the subject EPCG Authorization but the same was not considered due to Shipping Bills furnished towards EO of another EPCG Authorization No. 0430012958 dated 24.09.2013.

2. The firm further states that the Shipping Bills Nos. 6331794 dated 28.11.2014, 6400539 dated 02.12.2014, 6474316 dated 5.12.2014 and 6469283 dated 5.12.2014 has been wrongly endorsed with EPCG Authorization No. 0430012958 dated 24.9.2013 inadvertently due to clerical error which has happened at their export documentation department which may kindly be condoned.

3. The firm further states that the said Shipping Bills have not been/shall not be utilized towards fulfillment of EO against any other EPCG Authorization other than the subject EPCG License No. 0430003725 dated. 15.05.2006. The firm has enclosed an affidavit cum Indemnity Bond duly certified by CA for consideration of the 4 Shipping Bills.

4. It was decided that before considering the case in the EPCG Committee meeting, a report may be called from RA Chennai. Accordingly, RA Chennai was requested on 10.05.2022 to send a report. RA Chennai vide letter dated 24.05.2022 has furnished the report.

5. The representatives of the firm, Shri J. Karthikeyan & Shri S. Ramachandran, appeared through Video conferencing and made the following submissions:-

Applicant's statement: The representative reiterated the submissions made in their application.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of the above mentioned four Shipping Bills towards fulfilment of EO in respect of EPCG Authorization No. 0430003725 dated 15.05.2006 subject to the conditions that :-

(i) The Shipping Bills have not been utilized for redemption of any other EPCG Authorization, and
(ii) Payment of a composition fee of Rs. 1,000/- per Shipping Bill.

This has the approval of DG, DGFT

Case No- 9: Semco Security Imaging Pvt. Ltd, Karnataka
F. No. HQREPCGPRAPP00001925AM24

Subject: Review Application w.r.t Request for Condonation and permission to re-export CGs imported under EPCG Scheme for replacement/rectification in respect of EPCG Authorization No. 0730015597 dated 23.06.2016 under 0% Concessional Duty.

The firm had earlier requested for condonation and Permission to re-export Capital goods imported under EPCG Scheme for replacement/rectification in respect of EPCG Authorization No. 0730015597 dated 23.06.2016 under 0% Concessional Duty

2. The case was considered in 1st Meeting of AM-24 Committee Meeting held on 27.04.2023 wherein the Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023 to allow re-export of defective capital goods for repair/rectification/replacement of parts. They should bring back same capital goods within six months from date of exports, after rectification and marks and numbers should tally with the re- exported goods.

3. Now, the firm vide Review Application dated 12.01.2024 has requested for condonation and permission to re-export CGs imported under EPCG Scheme for replacement / rectification in respect of EPCG Authorization No. 0730015597 dated 23.06.2016 under 0% Concessional Duty.

4. The firm has submitted the following :-

i. The firm has stated that they re-exported all 22 machines vide Invoice Number: SSI/DBX/23-24/01 and Shipping bill no: 2569979 Dated: 19.07.2023 to the vendor (A copy of invoices and shipping bills are attached) The re-exported machineries were technically examined, various attempts were made to modify/ rectify the machinery to meet their technical requirements, which could not be achieved.
ii. The firm has also stated that the vendor has accepted the non-suitability of the machinery for our intended purpose and accordingly has issued a letter stating that the machinery cannot be modified and hence accepting the machinery back as technically not suitable.
iii. The firm has further stated they had not made any payment for the machinery imported originally from the vendor.

5. The case was placed before the EPCG Committee Meeting held on 27.04.2023 and 04.05.2023. The decision of the Committee is given below:-

"The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023 to allow re-export of defective capital goods for repair/rectification/replacement of parts. They should bring back same capital goods within six months from date of exports, after rectification and marks and numbers should tally with the re-exported goods".

6. Later the firm has submitted that :-

a. They re-exported all the 22 machines vide invoice Number: SSI/DBX/23-24/01 and shipping bill No. 2569979 dated 19.07.2023 to the vendor.
b. They have not made any payment for the machinery imported originally from the vendor.
c. The vendor has accepted the non-suitability of the machinery for their intended purpose and accordingly has issued a letter stating that the machinery cannot be modified and hence accepting machinery back as

technically not suitable. Therefore, there is no financial obligation for making the payment from them and the transaction may be treated as cancelled.

d. In view of the above and unconditional acceptance of return of machinery without any financial obligation, they requested to condone the condition of re-export of machinery stipulated in the previous meeting decision and treat the EPCG authorization cancelled as they have not availed any financial/duty benefit from this transaction and physically the machinery is also returned back to the vendor.

6. The case was considered in 5th EPCG Committee Meeting of AM-25 which was held on 15.07.2024 and the decision is as under:

Decision: The Committee deliberated upon the case and decided to defer it with directions to the firm to submit a Chartered Accountant/Chartered Engineer certificate confirming that Capital Goods against the subject EPCG Authorization were not utilized for production.

7. The case was considered in 8th EPCG Committee Meeting of AM-25 which was held on 28.10.2024. The decision of the Committee is given below :-

Decision: After deliberation on the request of the firm, the Committee decided to defer the case with the directions to call for submission by the firm of a Chartered Engineer Certificate which clearly states that the Capital Goods imported against the subject EPCG authorization were not utilized.

8. Accordingly, the firm vide email 30.10.2024 has submitted the requisite information. As per revised Chartered Engineer Certificate dated 29.10.2024 stating that the Capital Goods were utilized for production of trail/sample for internal testing and qualify verification. The output samples were neither exported nor sold in the domestic market and were scraped internally.

Decision: The Committee noted that the EPCG authorization holder has submitted that they have they have not availed any financial/duty benefit on import of Capital Goods and physically the machinery is also returned back to the vendor. The vendor has accepted the non-suitability of the machinery for their intended purpose and issued a letter stating that the machinery cannot be modified and hence accepting machinery back as technically not suitable.

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023 to** modify the decision of the EPCG Committee taken in the 1st meeting of the AM-24 held on 27.04.2023 & 04.05.2023 and waive off the requirement of bringing back the defective Capital Goods in respect of subject EPCG Authorization after re-export for their repair/rectification/replacement of parts.

This has the approval of DG, DGFT

Case No- 10: Cast Craft Pvt. Ltd, Bangalore
F. No. HQREPCGPRAPP00000296AM25

Subject: Request for re-fixation of Average EO in terms of para 5.19 of HBP 2015-20 in respect of EPCG Authorization No. 0730014721 dated 25.08.2015 under Zero duty EPCG Scheme.

It has been observed that the firm has earlier applied for the same request and license vide F.No. HQREPCGPRAPP00000577AM24. The matter was considered in the 9th EPCG Committee Meeting of AM-24 held on 19.01.2024, the decision of which is as under:-

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

2. The firm had also requested under the same license for delay in closure form RA against EPCG Authorization No. 0730014721 dated 25.08.2015 under 0% Concessional duty issued to M/s. Cast Craft Pvt. Ltd, Bangalore vide F.No. HQREPCGPRAPP00000554AM23, wherein a RA Report was also called for from RA Bangalore, the main points are as under:

(i) The firm had applied for re-fixation of Annual average EO on 26.06.2019 stating that there was error in fixation of AEO during issuance, and they had not excluded exports counted towards Specific EO.

However, their FOB value as per amendment application and original CA certificate did not match. Further, the exports to be deducted towards SEO in original e-com application and amendment application also did not tally. (The original CA certificate did not show any deduction towards SEO and AEO was fixed based on that.

(ii) There is inconsistency in the stance taken by the firm w.r.t. average EO re-fixation and they have not clarified the queries raised satisfactorily till date. They have not furnished proof of realization till date. Hence the firm's contention that there is delay in processing EODC application is not valid as online rejection letter is already issued.

3. The representative of the firm, Shri K.S Swami, appeared through Video conferencing and made his submissions.

Applicant's statement: The representative reiterated the submissions made in the application.

Decision: The Committee deliberated upon the case and decided to ask the firm to submit the copies of the following documents for further examination of their request : -

(i) Application along with all annexures (including CA Certificate) submitted at the time of issuance of EPCG Authorization.
(ii) Revised Chartered Engineer Certificate.

Accordingly, the case stands **deferred.**

<u>Case No- 11: National Textile Corporation Ltd, Delhi</u>
F.No. HQRPRCAPPLY00007895AM24

Subject: Request for Re-fixation of Average Export Obligation based on direct export in respect of EPCG Authorization No. 1030001059 dated 16.01.2007 under 5% Concessional Duty.

The firm was granted a Personal hearing but none appeared on their behalf.

Decision: The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. It was decided that if the applicant does not appear on the next date of Personal hearing, the case will be decided based on the available records.

<u>Case No- 12: M/s Kapil Nirankari, New Delhi</u>
F.No. HQRPRCAPPLY00003924AM25

Subject: Request for Addition of ITC-HS Code for redemption of EPCG Authorization in respect of EPCG Authorization No. 0530165415 dated 16.07.2015 under 0% Concessional duty.

The firm has stated that they had filed an application for addition of HSN No. 63013000 for the subject license on 07.07.23. However, CLA Delhi had raised an objection without observing the fact that the EPCG Authorization is already extended up to 16.07.2023.

2. The firm has further stated that their application was not considered until 16.07.2023 and after 16.07.2023 RA issued a DL that the EPCG Authorization is expired. Further, the firm stated that on the basis of the application filed for amendment for addition of HSN No. 63013000, Customs cleared their shipments on HSN No. 63013000 and the EO was completed. Later, when the firm submitted the documents for redemption, they were apprised that the HSN No. 63013000 was not added in the subject EPCG Authorization.

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case to call the applicant for Personal Hearing to explain the case.

<u>Case No- 13: K.R. Pulp & Papers Ltd., U.P.</u>
F.No. HQRPRCAPPLY00011314AM25

Subject: Request for Condonation of procedural lapse of not mentioning EPCG authorization numbers in shipping bills of third party exports against 5 EPCG authorizations Nos. under Zero duty EPCG Scheme.

- **i. 0530172251 dated 15.05.2018**
- **ii. 0530172963 dated 12.09.2018**
- **iii. 0530174278 dated 24.04.2019**
- **iv. 0530174801 dated 06.08.2019**
- **v. 0530175735 dated 24.02.2020**

In support of their request the firm submitted that :-

i. They are manufacturer of variety of papers having their unit situated at Shahjahanpur (UP) and have large capacity of manufacturing paper.

ii. In 05 authorizations they have completed the EO against the 53 shipping bills and most of exports are done through paper merchants (third party exporter). The export container were stuffed at their factory and directly transported to the port of shipment. In 30 third party shipping bills the number of EPCG authorization could not be mentioned by the CHA while preparing the export documents. However, the shipping bills have the name of their unit, IEC number and GST details etc. All the supply invoices they have mentioned the authorization number.

iii. Further, to correlate the supplies by them and the same was exported it can be verified that relative invoices having the EPCG authorization number, Transport receipt (Their factory to Custom port).

iv. On making their application for clubbing and redemption of subject EPCG authorizations, RA pointed out that the authorization number is not included in the shipping bills which was inadvertently missed by CHA while preparing the shipping bills which beyond their control.

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

<u>Case No- 14: Vaccu Plast Pvt. Ltd, Mathura</u>

F.No. HQREPCGPRAPP00000548AM24

Subject: Request for Closure of EPCG Authorization No. 0630003880 dated 08.03.2013 under 0% Concessional Duty.

A report was called from RA on the request of the firm. RA in its report dated 29.08.2024 has informed that the firm has not submitted the requisite documents for consideration of their request.

2. The case was considered in 7th EPCG Committee Meeting of AM-25 held on 30.09.2024 and the decision of which is as under:

*"**Decision**: After due deliberation on the request of the firm, the Committee decided to defer the case for further examination."*

3. It was decided to call the firm for a Personal hearing.

4. The representatives of the firm, Shri Amit Bansal and Shri Dusmanta Kumar Sahoo, appeared in person and made the following submissions:-

Applicant's statement: The representatives stated that the firm has submitted all the requisite documents to the RA but EODC has not been granted.

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

<u>Case No- 15: Theragen Biologics Pvt. Ltd, Chennai</u>

F. No. HQREPCGPRAPP00000354AM25

Subject: Request to allow to exit from the EPCG scheme and transition into DSIR in respect of EPCG Authorization No. 0430017390 dated 15.03.2018 under 0% Concessional Duty.

In support of their request, the firm has submitted the following:–

i. The firm is operating as a R&D based biologics start-up. In the last 3-4 years the firm has not been able to achieve a successful R&D outcome as a result of which the in-house R&D is going to continue for some more years.

ii. The firm has stated that they have not been able to undertake any exports, as the CGs are 100 % utilized in the in-house R&D. The firm's in house R&D facility is recognized by the Department of Scientific & Industrial Research Organization and the firm has a valid recognition certificate since last 5 years.

2. The firm has further stated that payment at full rate of duty will jeopardize the firm's interest and cause significant financial hardship, as there is no commercial business revenue that the firm has earned in the last few years.

3. In view of above, the firm has requested to exit from EPCG Scheme and pay the applicable custom duties as per DSIR Notification (under Customs) i.e. Notification No. 51/ 1996 - Customs dated 23.07.1996.

Decision: The Committee went through the statements made by the applicant and noted that there is no provision in the Foreign Trade Policy/Handbook of Procedures to consider the request. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 16: Sentini Beverages Pvt. Ltd, Hyderabad</u>
F. No. HQRPRCAPPLY00006379AM24

Subject: Request for the Cancellation of EPCG authorization No. 0930006064 dated 28.07.2010 under 03% Concessional duty.

The firm has stated that they identified the potential suppliers of required CGs in the domestic market and requested RA, Hyderabad for invalidation letter in terms of para 5.6 of FTP, 2009-14 and RA granted the invalidation letter vide 09/34/021/00321/AM11/dated 22.07.2010 for the duty amount saved Rs. 25,87,219.

2. Further, the firm decided not to procure the CGs from a supplier (M/s HST Steels Pvt. Ltd) and accordingly, filed an application in ANF 5C for re-fixation of duty saved amount from Rs. 25,87,219/- to Rs. 23,94,399/- in terms of paras 5.5 (i) and 5.19 of FTP, 2009-14.

3. Later, DGFT has requested for submission of TED refund application filed along with declarations from the suppliers that they have not availed any benefit of deemed exports or advance authorization vide letters dated 19.06.2018 and 23.07.2018. In response, the firm has submitted the required information vide letter dated 10.10.2018.

4. The firm has stated that neither the firm nor suppliers availed any benefit against the said EPCG Authorization against the EPCG license and therefore the payment of notional Customs duty as provided in para 5.14 of HBP, 2009-2014 along with interest with respect to the duty saved amount of Rs. 23,94,399/- should be dropped.

5. RA, Hyderabad was asked to furnish a report in the matter. Now, vide email dated 05.06.2024, RA has furnished the same.

Decision: The Committee deliberated upon the request of the firm and decided to seek a report from RA whether the EPCG Authorisation holder paid the Excise duty to the supplier and whether indigenous supplier availed Advance Authorisation/Deemed export benefit against Invalidation letter. Accordingly, the case stands **deferred.**

<u>Case No- 17: M/s Shah Knits, Mumbai</u>

F. No. HQRPRCAPPLY00011733AM25

Subject: Request for EOP extension for 2 years from the date of endorsement in respect of EPCG Authorization No. 0330047383 dated 15.06.2017 under Zero duty Scheme.

In support of their request the firm has submitted that:-

i. In-spite of rigorous efforts so far they are unable to meet the export obligation due to outbreak of Covid-19 during the validity period they could not fulfill the EO within the extended EO period.
ii. All their manufacturing activities and exports were severely disrupted and crippled on account of Covid-19 and the two major lockdowns and due to lack of manpower their plant was operating at very low capacity.
iii. The cancellation of export orders and the non-availability of containers compounded the challenges faced by the USA and European countries and the conflict between Russian and Ukraine since 2020.
iv. They have not availed any relaxation for COVID 19 as per Public Notice and Notification issued by DGFT. They are confident to fulfill the EO within extended period as they have exports orders in hand.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6^{th} year to 8^{th} year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP, 2015-20 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 18: Nirvan Silk Mills Pvt. Ltd, Mumbai
F. No. HQREPCGPRAPP00000294AM25

Subject: Request for:

i. Deletion of condition No. 2 provided for decision vide EPCG Minutes of Meeting No. 10 held on 09.02.2024 (Case No. 25) for the payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 10 to 12 years) has already expired.
ii. EOP Extension for further two years i.e. (beyond 8+2 Years)

In respect of EPCG Authorization No. 0330029990 dated 12.07.2011 under 03% Concessional Duty.

The firm had earlier requested for Additional 2 years EOP Extension from 31.12.2022 up to 31.12.2024 i.e. (beyond 8+2 years) in respect of subject EPCG Authorization.

2. The case was considered in 10^{th} EPCG Committee Meeting of AM-24 held on 09.02.2024 wherein

"The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023 to allow Condonation for delay in approaching RA for second extension in EOP (10^{th} year to 12^{th} year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/.

The above relaxation is also subject to the following conditions:-

(i) The proper installation certificate has been submitted within time limits as specified, and

(ii) The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 10 to 12 years) has already expired."

3. Now, the firm vide Review Application dated 03.10.2024 has requested for :-

i. Deletion of Condition No. 2 provided for decision vide EPCG Minutes of Meeting No. 10 held on 09.02.2024 (Case No. 25) for the payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 10 to 12 years) has already expired.
ii. EOP Extension for further two years i.e. beyond 31.12.2024 (beyond 8+2 years) in respect of EPCG Authorization No. 0330029990 dated 12.07.2011 under 03% Concessional Duty.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination on file.

Case No- 19: Triple999 Retail Private Limited, Delhi
F. No. HQREPCGPRAPP00000330AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530172715 dated 30.07.2018 under Zero Concessional Duty.

The firm has submitted that they fulfilled export obligation in full. They could not obtain and submit the installation certificate to RA Delhi within due time period, they were under impression to submit the installation certificate to RA at the time of submission of their redemption application.

2. They received deficiency letter dated 30.07.2024 from RA Delhi, which reads as under:

"You have submitted installation certificate beyond prescribed time period in terms of pare 5.04 of HBP read with PN 15/2024-25 dated 25.07.2024".

3. The details of the installation certificate furnished by the firm are as under:

S. No.	BOE	BOE Date	Date of Installation	Date of Issue of IC
1	7588333	10.08.2018	13.09.2018	02.08.2023

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 20: Varroc Polymers Limited, Maharashtra
F.No. HQREPCGPRAPP00000308AM25

Subject: Request for 1st Block EOP extension in respect of EPCG Authorization No. 0330036134 dated 18.06.2013 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that:

i. They could not fulfill the EO the tune of 50% in the first block. However, the remaining EO had been fulfilled in the second block period i.e. within 6 years.

ii. They have applied for redemption application to RA Mumbai on 31.08.2023 but the RA issued a DL dated 08.02.2024 stating that *"Your application is rejected as you have not fulfilled EO for 1st block nor availed extension. You may regularize the 1st block and then apply for redemption.*

iii. Again they have withdrawn the redemption application; they filed application for block wise EOP extension. However, RA Mumbai issued a DL dated 03.04.2024 stating that *"The submission of your request is delayed as per 5.8.3 of HBP hence cannot be considered. You may regularize the 1st block on payment of duty and interest or approach EPCG Committee."*

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 21: Varroc Polymers Limited, Maharashtra</u>
F.No. HQREPCGPRAPP00000309AM25

Subject: Request for 1st Block EOP extension in respect of EPCG Authorization No. 0330038879 dated 29.05.2014 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that:-

i. They could not fulfill the EO the tune of 50% in the first block. However, the remaining EO pertains to the first block period, had been fulfilled in the second block period and the total EO fulfilled against the subject authorization within valid EO period i.e. within 6 years.

ii. They have applied for redemption application to RA Mumbai on 05.07.2023 but the RA issued a DL dated 08.02.2024 stating that "*Your application is rejected as you have not fulfilled EO for 1st block. You may regularize the 1st block and then apply for redemption.*

iii. They have withdrawn the redemption application, and again they have filed application for block wise EOP extension. However, RA Mumbai issued a DL dated 10.05.2024 stating that "*The submission of your request is delayed as per 5.8.3 of HBP hence cannot be considered. You may regularize the 1st block on payment of duty and interest or approach EPCG Committee.*"

Decision*:* The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

<u>Case No- 22: Tube-India Container Private Limited, Dadra And Nagar Haveli</u>
F.No. HQREPCGPRAPP00000307AM25

Subject: Request for 1st Block EOP Extension in respect of EPCG Authorization No. 0330036016 dated 04.06.2013 under zero Concessional duty.

The firm has submitted a copy of license and request to extend 1st block. They have enclosed 02% composition fees on duty saved value. They enclosed E-challan of Rs. 70,405.48/- as 2% composition fees for 1st Block extension and also enclosed E-Challan of Rs. 15,000/- as a penalty for 1st block extension in EO period under EPCG Scheme as per P.N. 3/2015-20 Dated 13.04.2022.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

The composition fee paid, if any, will be adjusted while implementing the decision.

This has the approval of DG, DGFT.

<u>Case No- 23: Prabath Spinner India Pvt. Ltd, Tamil-Nadu</u>
F. No. HQREPCGPRAPP00000272AM25

Subject: Request for Second EOP Extension for 3 months (i.e. beyond 8+2 years) in respect of EPCG Authorization No. 3230012364 dated 11.08.2008 under 03% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. The firm has stated that they obtained the EPCG License for a duty saved value of Rs. 1,81,67,822.76 with an EO of Rs. 14,55,02,502.08.

ii. The firm has also stated that they could not complete the production and export the goods within stipulated period due to various factors like labor shortage and confirmation of orders from the buyers abroad. Further, they have taken extension in EO for two years i.e. up to 10.08.2018 and they have also taken product amendment for fabric.

iii. The firm has further stated that they have completed the EO to the tune of Rs. 7,54,10,901.00 and the shortfall of Rs. 55,58,411.00 only, whereas RA Coimbatore has advised them to pay duty for the shortfall of Rs. 51,20,296 + Interest.

iv. In addition, the firm has stated that Customs Authorities have also made EPCG Authorization endorsement on these four SBs in acceptance of Shipping Bills.

Decision: Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in EO Period for three months within the prescribed time period. This shall be subject to payment of 50% composition fee on duty saved amount in proportion to the unfulfilled export obligation in terms of the provisions of Para 5.11 of HBP, 2004-09 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 24: M/s Marda Impex, Marda</u>
F. No. HQRPRCAPPLY00012088AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 3130007984 dated 29.05.2014 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have successfully completed their EO against the subject EPCG authorization. They acknowledge that there has been a delay in submitting the installation certificate for which they apologize.

2. The details of the installation certificate issued by Chartered Engineer is as under:

i. Date of Installation - 17.08.2014 and 16.01.2015.
ii. Bill of Entry No. & Date - 6391521 dated 09.08.2014 and 7928012 dated 07.01.2015.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 25: M/s Arjiv Exports , Mumbai
F. No. HQREPCGPRAPP00000315AM25

Subject: Request for Condonation of delay in submission of Installation Certificate against 7 EPCG Authorizations under Zero Concessional Duty as under:

i. **0330047940 dated 10.10.2017**
ii. **0331001903 dated 19.02.2021**
iii. **0330049177 dated 08.05.2018**
iv. **0330049010 dated 03.04.2018**
v. **0331004818 dated 22.06.2021**
vi. **0330051113 dated 29.05.2019**
vii. **0330052162 dated 31.01.2020**

The firm has submitted that, they have obtained Installation certificate in valid period but not submitted to DGFT of aforesaid EPCG License. They fulfilled their 100% EO but not receive EPCG Redemption Certificate due to the Installation Certificate was not considered by RA.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization No. & Date	BOE	BOE Date	Date of Installation	Date of Issue of IC
1	0330047940 dated 10.10.2017	3872848, 3872849 & 2000516	06.11.2017& 14.02.2018	14.11.2017 & 15.02.2018	13.12.2017 & 20.02.2018
2	0331001903 dated 19.02.2021	3407749, 3407677 & 3409393	02.04.2021	18.04.2021	04.08.2021
3	0330049177 dated 08.05.2018	6579790 & 7131607	29.05.2018 & 09.07.2018	06.06.2018 & 25.07.2018	27.08.2018
4	0330049010 dated 03.04.2018	6319088	10.05.2018	18.05.2018	27.08.2018
5	0331004818 dated 22.06.2021	4455692	25.06.2021	10.07.2021	13.10.2021
6	0330051113 dated 29.05.2019	3937570 & 3407777	05.07.2019 & 02.04.2021	18.07.2019 & 18.04.2021	23.11.2019 & 19.08.2021
7	0330052162 dated 31.01.2020	6810484	10.02.2020	16.02.2020	18.02.2020

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 26: Shri Janki Foodgrains Private Limited, Uttar Pradesh
F. No. HQREPCGPRAPP00000316AM25

Subject: Request for Block wise EOP Extension in respect of EPCG Authorization No. 1530001100 dated 25.11.2014 under Zero duty EPCG Scheme.

The firm has submitted that they could not be able to fulfill the EO to the tune of 50% for the first block in terms of FTP in force due to the unavoidable reason.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT

<u>Case No- 27: Shri Janki Foodgrains Private Limited, Uttar Pradesh</u>
F. No. HQREPCGPRAPP00000320AM25

Subject: Request for Condonation of Block wise EOP in respect of EPCG Authorization No. 1530001098 dated 14.11.2014 under zero Concessional duty.

The firm has submitted that, they could not be able to fulfill the EO to the tune of 50% for the first block as required under the FTP in force due to unavoidable reason.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

<u>Case No- 28: Unique Roof Private Limited, Tamil Nadu</u>
F. No. HQREPCGPRAPP00000305AM25

Subject: Request for EOP extension for (6+2+Covid) i.e up to March 2025 in respect of EPCG Authorization No. 3230022855 dated 14.09.2015 under zero Concessional duty.

The firm has submitted that, they have request for EOP extension due to non-fulfillment EO and average export. They could not fulfill EO for the above EPCG Authorization due to lack of overseas orders and followed by Covid pandemic issues. The EOP extension for 2 years on payment of composite fee from the year September, 2021 to 2023 and further 1 ½ years of Covid relaxation they extension of EO period up to 2025.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP, 2015-20 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

<u>Case No- 29: Suman Modern Rice Mill Private Limited, Murshidabad</u>
F. No. HQREPCGPRAPP00000321AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230009159 dated 14.11.2013 under Zero Concessional Duty.

The firm has submitted that, due to ignorance, they could not submit the Original Installation certificate to RA, DGFT Kolkata within the prescribed time period.

2. The details of the installation certificate dated 12.05.2014 furnished by the firm, CGs were installed on 03.05.2014 under BOE No. 3960690 dated 02.12.0213.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 30: Metro Eco Green Resorts Limited, Chandigarh</u>
F. No. HQREPCGPRAPP00000297AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 29 EPCG Authorizations under Zero duty EPCG Scheme.

S. No.	Authorization No. & Date	S. No.	Authorization No. & Date
1	2230002647 dated 18.12.2015	16	2230002611 dated 14.10.2015
2	2230002654 dated 05.01.2016	17	2230002750 dated 11.07.2016
3	2230002651 dated 31.12.2015	18	2230002576 dated 21.08.2016
4	2230002531 dated 25.05.2015	19	2230002657 dated 19.01.2016
5	2230002555 dated 09.07.2015	20	2230002658 dated 19.01.2016
6	2230002561 dated 15.07.2015	21	2230002670 dated 22.02.2016
7	2230002740 dated 27.06.2016	22	2230002671 dated 22.02.2016
8	2230002590 dated 07.09.2015	23	2230002719 dated 17.05.2016
9	2230002529 dated 21.05.2015	24	2230002723 dated 20.05.2016
10	2230002533 dated 28.05.2015	25	2230002731 dated 13.06.2016
11	2230002557 dated 09.07.2015	26	2230002733 dated 17.06.2016
12	2230002551 dated 03.07.2015	27	2230002734 dated 17.06.2016
13	2230002556 dated 09.07.2015	28	2230002739 dated 27.06.2016
14	2230002596 dated 11.09.2015	29	2230002738 dated 27.06.2016
15	2230002607 dated 06.10.2015		

In support of their request the firm submitted that due to ignorance and lack of knowledge of the EXIM Policy and notifications, they could not submit the installation certificates of CGs imported against the subject EPCG authorizations obtained during 2015-16 and 2016-17 and a result could not abide by the EXIM policy condition to submit installation certificates within six months from the date of completion of imports as per Para 5.4(a) of HBP 2015-20. All their CGs related to hotel industry was installed/put to use within time and they have also submitted their application for redemption/closure with the RA, Ludhiana.

2. Further, they have submitted that at the time of redemption/closure of subject EPCG authorizations, RA, Ludhiana has asked them to approach PRC to condone delay in filing installation certificates as the date of filing within the prescribed time limit has already be expired.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 31: M/s Mac Precitec India, Bangalore</u>
F. No. HQREPCGPRAPP00000229AM25

Subject: Request for 1st Block EOP extension and extension of EOP for 2 years i.e. (6 + 2 years) in respect of EPCG Authorization No. 0730014282 dated 06.03.2015 under zero Concessional duty.

The firm has submitted that, they were unable to meet the first block obligation during the assigned period up to 06.03.2019 due to lack of export orders. Further, they have completed the 2nd block obligation in the year 2022-23.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP and extension for 2 years (from 6th year to 8th year) within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block/EO period in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and Para 5.11 of HBP, 2009-14 and late fee of Rs. 20,000/-.

This has the approval of DG, DGFT.

<u>Case No- 32: M/s Veer Gems, Maharashtra</u>
F. No. HQREPCGPRAPP00000329AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 4 EPCG Authorizations Nos. under Zero Concessional Duty.

The firm has submitted that, they have completed 100% Export Obligation and they have already taken installation Certificate in valid period of six month but due to their negligence they have not submitted Installation Certificate within valid time period to DGFT Mumbai.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	Authorization & Date	BOE	BOE Date	Date of Installation	Date of Issue of IC
1	0330049063 dated 12.04.2018	5925829 & 6227286	10.04.2018 & 10.04.2018	25.04.2018 & 18.05.2018	23.05.2018
2	0330044156 dated 18.04.2016	5312948 & 8381791	18.05.2016 & 31.01.2017	20.06.2016 & 20.02.2017	22.02.2017
3	0330046959 dated 19.04.2017	9618348	09.05.2017	24.05.2017	30.05.2017
4	0330044178 dated 21.04.2016	5426720	28.05.2016	20.06.2016	23.06.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 33: Kalyani Technoforge Limited, Maharashtra</u>
F. No. HQRPRCAPPLY00011899AM25

Subject: Request for Condonation of delay in submission of Installation of capital goods in respect of EPCG Authorization No. 3130010121 dated 09.11.2017 under Zero Concessional Duty.

The firm has submitted that :-

i. The new plant and all the necessary facilities including infrastructure required for installation of machinery took time.
ii. Delay on the part of the supplier in review of the foundation design, supervision during foundation construction etc. and delays due to unforeseen problems in the machine like spindle leakage, mixing of cool and with hydraulic oil, taper issue during machine erection which were beyond their control.

2. The details of the installation certificate dated 30.11.2018 furnished by the firm, CGs were installed on 29.06.2018 under BOE No. 4095559 dated 21.11.2017.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 34: Kalyani Technoforge Limited , Maharashtra</u>
F. No. HQRPRCAPPLY00011903AM25

Subject: Request for Condonation of delay in submission of Installation of capital goods in respect of EPCG Authorization No. 3130010131 dated 22.11.2017 under Zero Concessional Duty.

The firm has submitted that :-

i. The new plant and all the necessary facilities including infrastructure required for installation of machinery took time.
ii. Delay on the part of the supplier in review of the foundation design, supervision during foundation construction etc. and delays due to unforeseen problems in the machine like spindle leakage, mixing of cool and with hydraulic oil, taper issue during machine erection which were beyond their control.

2. The details of the installation certificate dated 30.11.2018 furnished by the firm, CGs were installed on 07.07.2018, under BOE No. 4194815 dated 29.11.2017.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 35: Della Adevrnture & Resorts Pvt. Ltd., Mumbai</u>
F. No. HQREPCGPRAPP00000344AM25

Subject: Request for Condonation of Block wise EOP extension and 2 years + Covid EOP extension beyond 8 years in respect of EPCG authorization No. 0330034700 dated 01.01.2013 issued under 3% duty scheme.

In support of their request the firm submitted that they have fulfilled 6.98% of EO in the 1st block and 64.06% of the EO in second block. They have fulfilled their 100% EO on 01.06.2023.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th to 10th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for Extension of Export Obligation Period beyond 10 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

<u>Case No- 36: Della Advernture & Resorts Pvt. Ltd., Mumbai</u>
F. No. HQREPCGPRAPP00000349AM25

Subject: Request for Condonation of Block wise EOP extension and 2 years + Covid EOP extension beyond 8 years in respect of EPCG authorization No. 0330034835 dated 16.01.2013 issued under 3% duty scheme.

In support of their request the firm submitted that they have not fulfilled any EO in 1st block EOP. However, they have fulfilled 16.56% of EO in the 2nd block and 100% EO on 01.06.2023.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 10 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

<u>Case No- 37: Suman Modern Rice Mill Private Ltd, West Bengal</u>
F. No. HQREPCGPRAPP00000328AM25

Subject: Request for EOP Extension for 2 years up to 31.12.2023 as per para 5.11 of HBP (2009-14) in respect of EPCG Authorization No. 0230009337 dated 07.02.2014 under 0% Concessional Duty.

The firm has stated that they could not export due to the unavoidable reason the required 100% of the total EO within 6 years since the initial EOP expiry on 31.12.2021 as per PN No. 67/2015-2020 dated 31.03.2020 read with DGFT Notification No. 28/2015-2020 dated 23.09.2021.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for Extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 38: Tholasi Prints India Pvt. Ltd, Bangalore
F. No. HQRPRCAPPLY00011511AM25

Subject: Request for EOP Extension for 4 years i.e. up to 28.03.2019 in respect of EPCG Authorization No. 0730005451 dated 28.03.2007 under 03% Concessional Duty.

In support of their request, the firm has submitted the following :–

i. The firm has stated that they imported CGs under EPCG license scheme have been used for printing purpose and they supplied all materials under third party export.
ii. The firm has also stated that they were unable to meet the EO during the assigned period but they have completed the EO for the license in the period 2018-19 and they have applied for the extension of the EO, however they could not get permission from DGFT.
iii. The firm has further stated that Covid-19 affected a lot and were forced to close down their unit for a period of 2 years. After that, their unit has started functioning in 2022 but they occurred huge loss hence they could not concentrate on EPCG License matter.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow :-

(i) Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2004-09 and late fee of Rs. 10,000/-.
(ii) Condonation for delay in approaching RA for second extension in EOP (10th year to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/.

The above relaxation is also subject to the following condition :-

1. The proper installation certificate has been submitted within time limits as specified, and
2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EO Period (from 8 to 12 years) has already expired.

This has the approval of DG, DGFT.

Case No- 39: King Rice Mills Private Limited, Jharkhand
F. No. HQREPCGPRAPP00001057AM23

Subject: Request for Extension of EOP for 2 years i.e. from 31.12.2021 to 31.12.2023 respect of EPCG Authorization No. 2130000183 dated 31.03.2014 under Zero duty EPCG Scheme.

In reference to above the firm vide their letter dated 30.10.2024 submitted that :-

i. Initial EOP of the subject licence expired on 31.03.2020 which further extended till 31.12.2021 as per Notification No. 67/2015-2020 dated 31.03.2020 read with Notification No. 28/2015-2020 dated 23.09.2021. Now the request is for EOP extension till 31.12.2023 as per Para 5.11 of HBP, 2009-14.
ii. They have applied 1st block exemption application to RA, Kolkata on 30.10.2024 which is under process.
iii. They have submitted a copy of IC. They have also furnished a CA certified export statement towards export performance of the subject authorization.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

<u>Case No- 40: Shri Janki Foodgrains Private Limited , Uttar Pradesh</u>
F. No. HQREPCGPRAPP00000327AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 2 EPCG Authorizations Nos. 1530001098 dated 14.11.2014 and 1530001100 dated 25.11.2014 under Zero Concessional Duty.

The firm has submitted that, due to ignorance, they could not submit the Original Installation certificates to R, Varanasi within the prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

S. No	**Authorization & Date**	**BOE**	**BOE Date**	**Date of Installation**	**Date of Issue of IC**
1	1530001098 dated 14.11.2014	7530964 & 7454440	28.11.2014 & 21.11.2014	15.01.2015	21.01.2015
2	1530001100 dated 25.11.2014	--	--	15.01.2015	21.01.2015

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorisation and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 41: Gayatri Hi-Tech Hotels Limited, Hyderabad</u>
F. No. HQREPCGPRAPP00000106AM25

Subject: Request for EOP Extension i.e. beyond 8+2 years in respect of 57 EPCG Authorization Nos. under 03% Concessional Duty.

S. No.	License number	Date of issuance	S. No.	License number	Date of issuance
1	0930006012	7-jul-10	30	0930007121	24-may-11
2	0930006053	21-jul-10	31	0930007122	24-may-11
3	0930006100	6-aug-10	32	0930007273	13-jul-11
4	0930006102	6-aug-10	33	0930007275	13-jul-11
5	0930006099	6-aug-10	34	0930007274	13-jul-11
6	0930006098	6-aug-10	35	0930007272	13-jul-11
7	0930006101	6-aug-10	36	0930007284	14-jul-11
8	0930006115	10-aug-10	37	0930007460	14-sep-11
9	0930006118	11-aug-10	38	0930007477	16-sep-11
10	0930006186	24-aug-10	39	0930007600	1-nov-11
11	0930006209	26-aug-10	40	0930007605	1-nov-11
12	0930006210	26-aug-10	41	0930007602	1-nov-11
13	0930006287	24-sep-10	42	0930007653	14-nov-11
14	0930006285	24-sep-10	43	0930007654	14-nov-11
15	0930006286	24-sep-10	44	0930007675	18-nov-11
16	0930006318	1-oct-10	45	0930007752	15-dec-11
17	0930006472	23-nov-10	46	0930007864	23-jan-12
18	0930006473	23-nov-10	47	0930007914	8-feb-12
19	0930006675	12-jan-11	48	0930008047	22-mar-12
20	0930006674	12-jan-11	49	0930007604	1-nov-11
21	0930006673	12-jan-11	50	0930006884	4-mar-11
22	0930006721	27-jan-11	51	0930006966	5-apr-11
23	0930006806	18-feb-11	52	0930007247	6-jul-11
24	0930006883	4-mar-11	53	0930007464	15-sep-11
25	0930006882	4-mar-11	54	0930007913	8-feb-12
26	0930006885	4-mar-11	55	0930007601	1-nov-11
27	0930006931	22-mar-11	56	0930007762	16-dec-11
28	0930007123	24-may-11	57	0930008048	22-mar-12
29	0930007120	24-may-11			

The firm has submitted the following :-

i. The firm has stated that they have taken 98 EPCG Authorization, out of which EODC has been issued for 26 licenses.
ii. The firm further stated that the hotel industry in Hyderabad has experienced a notable decline in both occupancy rates and average room rates (ARR) during the years 2012-13 and 2013-14. This downturn can be attributed largely to the agitation for a separate Telangana State.
iii. The firm also stated that the political unrest and uncertainty surrounding the statehood movement created an atmosphere that deterred business travelers and tourists alike from visiting Hyderabad. Due to which the hotels in the city struggled to maintain high occupancy levels and this also lowered the ARR.

2. The firm was asked to furnish the details for the extension. Now, vide email dated 13.08.24, the firm has stated that they have requested for EOP Extension upto 30.09.2026 for all the 57 EPCG Authorizations.

3. The case was considered in the 8th EPCG Committee Meeting of AM-25 held on 28.10.2024, wherein the firm was given an opportunity for PH, and the firm stated that the hotel industry in Hyderabad has experienced a notable decline in both occupancy rates and average room rates (ARR) during the years 2012-13 and 2013-14. This downturn can be attributed largely to the agitation for a separate Telangana state. They also stated that there were two incidents of fire in the hotel which also led to the slowdown in overall activities. The decision of the 8th EPCG Committee meeting of AM-25 is as under:

"After deliberation on the request of the firm, the Committee decided to defer the case with the directions to the firm to send written submissions giving details of the fire incidents, decline in the occupancy rates of the hotel industry etc."

4. Now, the firm, vide email dated 07.11.2024 have furnished the representation with details of the fire incidents, decline in the occupancy rates of the hotel industry.

Decision: The Committee deliberated upon the case and decided to **defer** the case for further examination.

<u>Case No- 42: Della Adventure & Resorts Private Limited , Mumbai</u>
F. No. HQREPCGPRAPP00000343AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330034835 dated 16.01.2013 under 3% Concessional Duty.

The firm has submitted that they have fulfilled 100% export obligation in this subject EPCG Authorisation. After obtaining the license on dated 16.01.2013 they have immediately imported the capital good but their installation was completed after few months as on 16.01.2013. They have obtained the installation certificate from Chartered Engineer later as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate.

2. The details of the installation certificate dated 01.07.2013 furnished by the firm, CGs were installed on 27.04.2013.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 43: Samriddhi Rice Mill Private Limited , Jharkhand</u>
F.No. HQREPCGPRAPP00000336AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 2130000132 dated 17.11.2011 under Zero Concessional Duty.

The firm has submitted that, due to ignorance they could not submit the Original Installation certificate to RA DGFT, Kolkata within the prescribed time period.

2. The details of the installation certificate dated 16.01.2012 furnished by the firm, CGS were installed on 10.01.2012 under BOE No. 5292818 dated 25.11.2011

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 44: Suman Modern Rice Mill Private Limited, West Bengal</u>
F.No. HQREPCGPRAPP00000319AM25

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230009337 dated 07.02.2014 under 0% Concessional Duty.

The firm has stated that they could not be able to fulfill the EO for the 1st block to the tune of 50% due to the unavoidable reason.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 45: Ashta Liners Private Limited, Kolhapur
F. No. HQREPCGPRAPP00000335AM25

Subject: Request for Extension of 1st block EO Period in respect of EPCG Authorization No. 3130006177 dated 08.12.2011 under zero Concessional duty.

The firm has submitted that they could not fulfill 50% EO in 1st block of EO Period. However they have completed their EO in 2nd block with excess export.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 46: M/s East India Udyog Ltd. Noida
F.No. HQREPCGPRAPP00000299AM25

Subject: Request for Condonation of requirement of Installation certificate relating to regularization of EPCG authorization No. 0530115352 dated 12.08.2010 under Zero duty EPCG Scheme.

In support of their request the firm submitted that :-

i. Due to some reasons, they could not make any exports against the subject EPCG authorization. All the documents against this authorization are lost and are not traceable at their end even copy of Bill of Entry is also not traceable.
ii. They have no other alternative for closure/regularization of the subject EPCG authorization. They have deposited full duty along with applicable interest with Customs under Amnesty Scheme and submitted all EO related documents available with them to RA Delhi along with TR6 Challan amounting to Rs. 5,40,000 (Customs duty Rs. 3,98,097.43+ Interest Rs. 1,41,800).
iii. RA Delhi issued a DL asking them to submit copy of installation certificate. Since all the documents relating to the subject authorization even copy of bill entry are not available with them, No Chartered Engineer is ready of issue them Installation Certificate.

Decision: The Committee deliberated upon the case and decided to call for a report from RA concerned whether the Capital Goods imported against the subject EPCG authorization have not been disposed off and no DRI/ECA/Customs action is pending. Accordingly, the case stands **deferred.**

Case No- 47: M/s Shasvat Diam, Mumbai
F.No. HQREPCGPRAPP00000313AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330017255 dated 27.08.2007 under 0% Concessional Duty

The firm has stated that they have submitted installation certificate when they import capital goods but in between so many years copy of acknowledgement is not traceable. The firm has further stated that we are paid composite fees for Rs. 15,000/- with penalty for late submission of installation certificate as per P.N.22 dated 13.07.2023.

2. As per Installation Certificate dated 01.11.2007 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 08.10.2007 vie BOE No. 296425 dated 04.02.2007.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 48: Della Adventure & Resorts Private Limited , Mumbai
F.No. HQREPCGPRAPP00000342AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330034700 dated 01.01.2013 under Zero Concessional Duty.

The firm has submitted that, they would like to inform you that they have fulfilled 100% EO. After obtaining the license on dated 01.01.2013 they have immediately imported the capital good but their installation was completed after few months as on 05.04.2013. They have obtained the installation certificate from Chartered Engineer later as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate.

2. The details of the installation certificate dated 01.07.2013 furnished by the firm, CGs were installed on 27.04.2013 under BOE No. 9258606 dated 08.02.2013, 9415474 dated 26.02.2013, 9493560 dated 06.03.2013, 9548618 dated 12.03.2013, 9595673 dated 18.03.2013.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 49: Tripple 999 Retail Pvt. Ltd, Noida
F. No. HQREPCGPRAPP00000113AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530168184 dated 27.06.2016 under 0% Concessional Duty.

In support of their request, the firm has submitted that due to lack of knowledge the firm could not submit the IC to RA within due time since they were under impression to submit installation certificate to CLA, New Delhi at the time of submission of their redemption application along with EO fulfillment documents for the above EPCG Authorization.

2. The firm has furnished following information :-

- Bill of Entry No. & Date – 7899758 dated 20.12.2016
- Date of Installation of CGs – 11.01.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 50: Tripple 999 Retail Pvt. Ltd, Noida
F. No. HQREPCGPRAPP00000332AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530173093 dated 03.10.2018 under 0% Concessional Duty.

The firm has submitted that due to lack of knowledge the firm could not submit the IC to RA within due time since they were under impression to submit installation certificate to RA Delhi at the time of submission of their redemption application along with EO fulfillment documents for the above EPCG Authorization.

2. As per Installation Certificate dated 02.08.2023 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 27.11.2018 vie BOE No. 8623429 dated 25.10.2018.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 51: King Rice Mills Private Limited , Jharkhand
F. No. HQREPCGPRAPP00000334AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 2130000183 dated 31.03.2014 under zero Concessional Duty.

The firm has submitted that due to ignorance, they could not submit the Original Installation certificate to RA DGFT office of Kolkata within the prescribed time period.

2. The details of the installation certificate dated 28.08.2014 furnished by the firm, CGs were installed on 22.08.2014 under BOE No. 5442796 dated 09.05.2014.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 52: Laxmi Cotspin Limited, Jalna, Maharashtra
F.No. HQREPCGPRAPP00000323AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330039597 dated 26.08.2014 under zero Concessional Duty.

The firm has submitted that they have completed Export Obligation in full, they need the relaxation for the purpose of redemption of the License. They submit their application for kind consideration in the EPCG committee for Condonation of delay in submission of installation certificate.

2. The details of the installation certificate dated 12.03.2015 furnished by the firm, CGs were installed on 13.10.2014 under Invoice No. 4036 dated 27.09.2014.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 53: Laxmi Cotspin Limited, Jalna, Maharashtra
F.No. HQREPCGPRAPP00000322AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330041692 dated 15.05.2015 under zero Concessional Duty.

The firm has submitted that they have completed Export Obligation in full, they need the relaxation for the purpose of redemption of the License. They submit their application for kind consideration in the EPCG committee for Condonation of delay in submission of installation certificate. They received deficiency letter from ADGFT Mumbai stating that Proof of submission of installation certificate not submitted.

2. The details of the installation certificate dated 19.02.2016 furnished by the firm, CGs were installed on 30.08.2015 under Invoice No. DIM60282 dated 14.08.2015.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 54: H.P.Cotton Casuals Private Limited , West Bengal
F.No. HQREPCGPRAPP00000348AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230011282 dated 09.05.2016 under zero Concessional Duty.

The firm has submitted that due to ignorance, they could not submit the Original Installation certificate to RA, DGFT office of Kolkata within the prescribed time period.

2. The details of the installation certificate dated 28.06.2016 furnished by the firm, the date of installation of CGs is 21.06.2016 under BOE No. 5563273 dated 08.06.2016.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 55: Shiv Shankar Textile Processors Private Limited , Mumbai
F.No. HQREPCGPRAPP00000347AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048042 dated 31.10.2017 under zero Concessional Duty.

The firm has submitted that due to oversight they could not submit Installation Certificate to RA within prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No	Authorization & Date	BOE No. & Date/Invoice No & Date	Date of Installation	Date of Issue of IC
1	0330048042 dated 31.10.2017	78 dated 23.12.2017,	30.01.2018	02.03.2018
		G-76 dated 17.01.2018	31.01.2018	02.03.2018
		YMW/0591/2017 dated 23.11.2017, YMW/0602/2017 dated 28.11.2017, YMW/0629/2017 dated 02.12.2017, YMW/0643/2017 dated 07.12.2017, YMW/0653/2017 dated 11.12.2017, YMW/0673/2017 dated 16.12.2017, YMW/0691/2017 dated 19.12.2017, YMW/0707/2017 dated 23.12.2017, YMW/0761/2017 dated 04.01.2018, YMW/0673/2017 dated 06.01.2018	10.02.2018	02.03.2018
		190/19-20 dated 18.09.2019	30.09.2019	05.10.2019

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 56: Suman Modern Rice Mill Pvt. Ltd , West Bengal</u>
F.No. HQREPCGPRAPP00000318AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230009337 dated 07.02.2014 under 0% Concessional Duty.

The firm has stated that due to ignorance, they could not submit the Original Installation Certificate to RA within prescribed time period which is purely unintentional.

2. As per Installation Certificate dated 09.06.2014 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 01.03.2014 vide BOE No. 4691612 dated 20.02.2014.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 57: Della Adventures & Resorts Pvt. Ltd., Mumbai</u>
F.No. HQREPCGPRAPP00000341AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330034766 dated 09.01.2013 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have fulfilled 100% EO in subject EPCG Authorization. After obtaining the EPCG authorization they had immediately imported the CG but the installation of CG completed after few months i.e. on 28.05.2013. They have obtained the Installation Certificate from the Chartered Engineer as their unit was not registered with Central Excise. After installation they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate to RA even though it was obtained in time.

2. As per installation certificate submitted by the firm the date of installation of CG is 27.04.2013 and date of issue of the Installation Certificate is 01.07.2013.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 58: Hill Crest Resort and Spa Pvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00011318AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 22 EPCG Authorizations under Zero duty EPCG Scheme

S. No.	Authorization No. & Date	S. No.	Authorization No. & Date
1	0330042651 dated 28.09.2015	12	0330043156 dated 07.12.2015
2	0330042751 dated 09.10.2015	13	0330043174 dated 09.12.2015
3	0330042784 dated 14.10.2015	14	0330043511 dated 18.01.2016
4	0330042892 dated 29.10.2015	15	0330043540 dated 21.01.2016
5	0330043000 dated 09.11.2015	16	0330043576 dated 28.01.2016
6	0330043117 dated 01.12.2015	17	0330043575 dated 28.01.2016
7	0330043116 dated 01.12.2015	18	0330043785 dated 25.02.2016
8	0330043126 dated 02.12.2015	19	0330043780 dated 25.02.2016
9	0330043125 dated 02.12.2015	20	0330044069 dated 31.03.2016
10	0330043147 dated 04.12.2015	21	0330044067 dated 31.03.2016
11	0330043139 dated 04.12.2015	22	0330044399 dated 23.05.2016

In support of their request the firm submitted that they have taken multiple EPCG authorizations during the initial setting up period of their hotel. They had appointed an external agency to take care of all necessary compliances required towards issuance/post issuance EPCG authorizations as they do not have the required expertise in this field. They were assured that the necessary compliances and due diligences are being followed and papers are being submitted to respective government offices.

2. Based on non-compliance letters received by them, they terminated the contract of the external agency due to which they had no clue of what was submitted to various government offices, installation certificate to DGFT in these cases.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of 22 subject EPCG Authorizations, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 59: Shree Sai Organic Foods Private Limited , Bihar
F.No. HQREPCGPRAPP00000352AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 2130000189 dated 11.06.2014 under zero Concessional Duty.

The firm has submitted that due to ignorance, they could not submit the original Installation certificate to RA DGFT office of Patna within the prescribed time period.

2. The details of the installation certificate dated 30.09.2014 furnished by the firm, the CGs were installed on 18.09.2014, under BOE No. 6141602 dated 17.07.2014 and 6055179 dated 08.07.2014.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 60: Spraytech Systems(India) Private Limited, Maharashtra</u>
F.No. HQREPCGPRAPP00000346AM25

Subject: Request for Extension of EOP for 2 years beyond 6 years i.e. from 13.06.2019 to 13.06.2021 in respect of EPCG Authorization No. 0330036067 dated 13.06.2013 under Zero duty EPCG Scheme.

In support of their request, the firm has submitted that-

i. Earlier they have applied to EPCG Committee for 1st block EOP extension as well as EOP extension for 2 years beyond 6 years i.e. from 13.06.2019 to 13.06.2021.
ii. The case was placed before the EPCG Committee Meeting No.10/AM24 dated 09.02.2024 and Committee decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023 to allow condonation of delay in approaching the RA for extension of block wise EOP within the prescribed time.
iii. When they approached RA they issued a DL stating that submit decision of PRC allowing EOP extension, as the copy of decision submitted is only for block wise EOP extension.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs.10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 61: Samrat Gems Impex Pvt. Ltd., Mumbai</u>
F.No. HQREPCGPRAPP00000361AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330045176 dated 30.08.2016 under 0% Concessional Duty.

The firm has stated that the staff who used to handle EPCG matters had left their organization so they were unable to submit the installations within the time.

2. Installation Certificate dated 22.11.2016 issued by Chartered Engineer enclosed by the firm, the CGs were installed on 20.11.2016 under BOE No. 6811301 dated 21.09.2016.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 62: Griptronics India Wires & Cables Pvt. Ltd., Noida</u>
F. No. HQREPCGPRAPP00000233AM25

Subject: Request for amend the Annual Average Export Obligation in respect of 03 EPCG Authorization No. 0530166319 dated 20.11.2015, 0530167272 dated 29.03.2016 and 0530167308 dated 31.03.2016 under 0% Scheme.

In support of their request the firm submitted that:

i. As per the revised CA certificate the average EO becomes INR 2,63,772/- inadvertently, in the previous CA certificate, submitted at the time of issuance of EPCG licences, the domestic sales was considered instead of Export Sales. Accordingly, the incorrect Average EO was mentioned in the EPCG licences.
ii. Accordingly, they have applied through the online application on DGFT website, duly indicating export figure of these years as “Zero”. However, the Chartered Accountant inadvertently indicated the export figures against the said preceding year instead of the domestic sales in the certificate issued by CA, which is required for the issuance EPCG licenses. Consequently, the officers of DGFT have erroneously imposed the average export obligation of Rs. 20.266,666.66 on the subject 03 EPCG authorizations.
iii. In addition to subject EPCG licenses in two EPCG licenses No. 0530167248 and 0530167249 correctly show the average EO as NIL.
iv. They have submitted the revised Chartered Accountant Certificate, duly showing the preceding financial years 2012-13, 2013-14 and 2014-15 as Rs. 2,63,772.00 the correct AEO.
v. The name of M/s Mandeep Cables Pvt. Ltd has been changed to Griptronics India Wires and Cables Pvt. Ltd. The certificate of incorporation issued by the Registrar of Companies, New Delhi.

2. The firm was asked to furnish document from their statutory auditors mentioning the mistake and the annual audited accounts of the 3 years previous to issuance of EPCG license. Now, vide letter dated 13.11.2024, they have furnished the same.
Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for amendment of annual Average export obligation on basis of documentary evidence submitted by the firm. RA may examine and decide the case as per policy on merit.

<u>Case No- 63: M/s Ganesh Fishnets, Coimbatore</u>
F.No. 01/36/218/53/AM-21/EPCG

Subject: Request for allow of four shipping bills (third party) count for EO fulfillment/Redemption purpose against EPCG Authorization no 3530002965 dated 06.11.2007.

The case was last considered in the 7th EPCG Committee Meeting of AM-25 held on 30.09.2024. The decision of which is as under :-

> *“After due deliberation on the request of the firm, the Committee decided to* ***defer*** *the case for further examination.”*

2. Now, the firm vide email dated 05.11.2024 has forwarded all Shipping bills copy and have requested to allow the four shipping bills count for EO fulfillment/Redemption purpose against the subject EPCG License.

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case for the further examination on file.

<u>Case No- 64: M/s Eco Recyclers India, Panipat</u>
F.No. HQRPRCAPPLY00007942AM24 - 18/18/AM-24/P-5

Subject: Request for waiver of duty plus interest and advise to RA, Panipat for issuance of Redemption Certificate/ Duty Relaxation in respect of EPCG Authorisation No. 3330003643 dated 19.05.2015.

A VIP reference dated 06.02.2024 (received on 12.02.2024) from Shri Santosh Kumar Gangwar, then Hon'ble MP(Lok Sabha) addressed to the Hon'ble CIM was received forwarding a representation from Shri Vineet Sharma, Partner in Eco Recyclers India, Panipat (Haryana).

2. Eco Recyclers India, Sonipat informed they were supplied old machine under EPCG Authorisation No. 3330003663 dated 19.05.2015. At the time of issuance of EPCG authorisation, import of second hand Capital goods was not permitted as per the policy provisions. After examination, the DoR vide O.M. dated 10.04.2024 was asked to inquire as to how second hand Capital goods were cleared by Customs under the EPCG Scheme.

3. DoR(Drawback Division) has sent following report vide O.M. dated 30.07.2024 :-

(a) M/s. Eco Recylers had registered EPCG license no. 3330003643 dated 19.05.2015 at ICD Tughlakabad and filed bill of entry no. 9496334 dated 08.06.2015 for clearance of items i.e. Separator 300, Granulator 55 KW, Shredder 30 KW, Cyclone, Blower, Dust Extractor & Control Box/Intelligent Conveyer Unit imported from M/s. International Scaffolding Cp. LLC P.O. Box 30711, ASMAN, UAE under the above mentioned EPCG license no. 3330003643 dated 19.05.2015.

(b) The said bill of entry was examined by the proper officer i.e. Inspector Shed on 18.06.2015 in the presence of representative of the Customs Broker and goods were found to be new machinery viz. conveyor etc., which were as per the declaration and documents submitted by the party. Thereafter, the bill of entry was given out of charge on 18.06.2015. Therefore, from the record of examination, it appears that the goods imported were new and not second-hand goods as alleged in the grievance.

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

Case No- 65: M/s Romsons Group Pvt. Ltd., Kanpur
F.No. 01/36/218/25/AM-25/EPCG

Subject: Request for Issuance of EODC through RA Kanpur upon fulfilment of Export Obligation in respect of EPCG Authorizations Nos. 0630006579 dated 24.05.2017 & 0630006580 dated 24.05.2017 initially issued in M/s Romsons Juniors India & the firm was taken- over by M/s Romsons Group Pvt Ltd under Slump Sale Agreement dated 01.04.2021 as per section 2 (42c) of Income Tax Act 1961.

In support of their request, the firm has submitted the following –

i. The firm has stated that they have fulfilled the EO (both specific & average) against the subject EPCG Authorizations.
ii. The firm has also stated that they have sent various reminders after fulfilling the EO to RA Kanpur for issuance of EODC but they have not received the EODC as yet. However, they are receiving letters from Custom Department for cancellation of Bank Guarantee retained with respective Customs Dept. retained at the time of effective import against zero duty Authorization.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA to examine and decide the case as per policy on merit.

Case No- 66: Sterling Technotex Private limited, Rajapalayam
F. No. 01/37/218/175/AM-19/EPCG-II

Subject: Request for:

i. **Permission to fulfill export obligation by way of export of value added products in respect of EPCG Authorization No. 3530001952 dated 21.08.2006, 3530001953 dated 21.08.2006, 3530001968 dated 29.08.2006, 3530001969 dated 29.08.2006 and 3530001972 dated 29.08.2006;**

ii. Condonation of wrong mentioning of EPCG Authorization number viz.3530001969 dated 29.08.2006 in shipping bills meant for fulfilment of EO against EPCG Authorization No. 3530001953 dated 21.08.2006.

The case was considered in EPCG Committee Meeting held on 24.01.2020 wherein the Committee noted that the party has stated that they have fulfilled the export obligation partially by way of export of Cotton Yarn. However, in the case of export product viz. "Knitted Socks", they have manufactured and supplied yarn to M/s Meneka Mills Limited, who in turn manufactured "knitted socks" (value added products) and made third party exports of knitted socks to fulfill the export obligation against the respective EPCG Authorizations. After deliberating the case, the Committee decided that if the authorization holder has supplied only the cotton yarn to third party exporter, then export of cotton knitted socks by third party cannot be accepted. The Committee, therefore, rejected the request.

2. The matter was again discussed in EPCG Committee meeting held on 13.07.2020. The Committee deliberated upon the request for review of the party and decided to defer it with the direction to call report from RA, with details like export product endorsed on the authorizations; the product exported; percentage of exports, if any, imports, installation certificate status etc.”

3. Accordingly, RA Madurai and Coimbatore was requested vide e-mail dated 05.07.2021, 14.09.2022 and 30.11.2022 to send a report in respect of subject EPCG Authorizations. Now, RA Coimbatore vide e-mail dated 07.12.2022 has furnished the report.

4. RA Coimbatore stated that regarding condonation of wrong mentioning of EPCG authorization number meant for fulfillment of EO against EPCG authorization no. 3530001953 dt. 21.8.2006, it is informed that the firm has not submitted statement of exports/documents for fulfillment of EO against the authorization.As per Para 5.4(i) of FTP 2004-09, export obligation should be fulfilled by export of goods manufactured by the applicant only.

5. In all these cases, the authorization holder has not manufactured the final export product viz. Socks/Polyester Woven Blankets. Hence this office has not considered their request for redemption. RA Coimbatore has stated that they are attaching report for subject EPCG Authorizations issued to M/s. Sterling Technotex P. Ltd.

6. RA, Coimbatore vide email dated 14.06.2023 have forwarded a letter dated 02.06.2023 sent by the firm, wherein the firm has informed this office that the Order-in-Originals issued by this office in respect of EPCG Authorization no. No. 3530001952 dated 21.08.2006, 3530001953 dated 21.08.2006, 3530001968 dated 29.08.2006, and 3530001972 dated 29.08.2006 have been remanded back to adjudicating authority for de-novo consideration based on EPCG Committee's decision.

7. As per the email dated 14.06.2023 of RA, Coimbatore the matter has been remanded by the Appellate Authority (Zonal DGFT, Chennai) to the adjudicating authority (RA, Coimbatore) for de-novo consideration.

8. Accordingly, RA Coimbatore was advised to adjudicate the matter as per the Order of the Appellate Authority.

9. Now, the firm vide email dated 10.05.24 has stated that the Appellate authority viz. Additional DGFT, Chennai has passed an order to remand back the case to adjudicating authority viz. RA, Coimbatore to take the necessary action based on the EPCG Committee's decision.

10. The firm has requested that since the Appellate Authority has directed the RA for de novo consideration based on the EPCG Committee's decision, it is therefore requested that the EPCG Committee may consider their request in the forthcoming EPCG Committee Meeting. Based on the final decision of the EPCG Committee Meeting, the RA will be in a position to implement the order passed by the Appellate Authority.

11. The case was last considered in the 8th EPCG Committee Meeting of AM-25 held on 28.10.2024. The decision of which is as under:

"After deliberation on the request of the firm, the Committee decided to defer the case to call the applicant for Personal Hearing to explain the case".

12. The representative of the firm, Ms. Swati Dhamija, appeared through Video conferencing and made the following submissions :-

Applicant's statement : The representative reiterated the submissions made in the application.

Decision: After deliberation on the request of the firm, the Committee decided to **withdraw** the case for further examination on file.

<u>Case No- 67: Della Adventure & Resorts Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00000345AM25

Subject: Request for -

i. **1st Block EOP Extension**
ii. **EOP Extension from 09.01.2021 upto 09.07.2022**
iii. **2 years EOP Extension i.e. 8+2 years**

In respect of EPCG Authorization No. 0330034766 dated 09.01.2013 under 03% Concessional Duty.

The firm has stated that they have completed 100% of EO. However, the exports were nil in the first and second block. The firm has further stated that in compliance to PN 53 dated 20.01.2023, they have completed the remaining EO along with additional 5% EO requirement.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

In respect of 2nd request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period from 09.01.2021 upto 09.07.2022 in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

In respect of 3rd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late
fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

<u>Case No- 68: M/s Bristol Tourist Complex, Chandigarh</u>

F.No. HQREPCGPRAPP00000286AM25

Subject: Request for Block wise EOP Extension in respect of EPCG Authorization No. 2230002277 dated 11.12.2013 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they could not be able to fulfill the EO in first block EO period but completed export within overall period. The firm has submitted a copy of EPCG authorization along with condition sheet.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 69: M/s Bristol Tourist Complex, Chandigarh
F.No. HQREPCGPRAPP00000287AM25

Subject: Request for Block wise EOP Extension in respect of EPCG Authorization No. 2230002239 dated 12.09.2013 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they could not be able to fulfill the EO in first block EO period but completed export within overall period.

2. As per DL issued by RA Ludhiana they have not uploaded any document as well as their request is time barred as per Para 5.8.3 of HBP 2009-2014 (w.e.f. from 05.06.2012). They also request the firm to approach EPCG Committee for further consideration of their request.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 70: Dhanesh Weaving Private Limited, Mumbai
F. No. HQREPCGPRAPP00000304AM25

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0330034135 dated 01.11.2012 under 0% Concessional duty.

The firm has stated that they had imported the CGs considering it to be a very good market and succeeded to a certain extent, wherein they were able to fulfill part of the export obligation. The firm further stated that they were unable to fulfill the EO due to COVID-19 pandemic, which impacted 3 years of business i.e. from March 2020 to December 2022.

2. The firm also stated that the another reason for non-fulfillment is the issuance of Policy Circular No. 22 dated 29.03.2019 due to which the 3rd party exports worth crores of rupees were transformed into lakhs; due to the calculation of only job-work.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 71: M/s Gulraj Hotels Pvt. Ltd, Mumbai
F. No. HQREPCGPRAPP00000371AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330024125 dated 27.10.2009 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have fulfilled 100% EO against the subject EPCG authorization. They have obtained the Installation Certificate from CE as their unit was not registered under Central Excise. After installation they were busy in production and marketing for exports so it has been overlooked to submit RA concerned even though IC was obtained in time.

2. As per the Installation certificate submitted by the firm the details are as under:

i. Date of Installation of CG : 23.12.2009
ii. Date of issue of IC : 20.05.2010
iii. BOE : 797625 dated 09.12.2009

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 72: M/s Gulraj Hotels Pvt. Ltd, Mumbai
F. No. HQREPCGPRAPP00000372AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330027771 dated 12.11.2010 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have fulfilled 100% EO against the subject EPCG authorization. They have obtained the Installation Certificate from CE as their unit was not registered under Central Excise. After installation they were busy in production and marketing for exports so it has been overlooked to submit RA concerned even though IC was obtained in time.

2. As per the Installation certificate submitted by the firm the details are as under:

i. Date of Installation of CG : 29.03.2011
ii. Date of issue of IC : 29.03.3011
iii. BOE : 668393 dated 18.01.2011.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 73: M/s Blue-Fin Frozen foods Pvt. Ltd, Mumbai
F. No. HQREPCGPRAPP00000363AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No.0330027969 dated 01.12.2010 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have fulfilled 100% EO against the subject EPCG authorization. They have obtained the Installation Certificate from CE as their unit was not registered under Central Excise. After installation they were busy in production and marketing for exports so it has been overlooked to submit RA concerned even though IC was obtained in time.

2. As per Installation certificate furnished by the firm the details are as under:

i. Date of Installation of CG : 02.03.2011, 25.03.2011, 29.05.2011, 28.06.2011
ii. Date of issue of IC : 20.09.2011

iii. BOE and dated : 41005303 dated 27.01.2011, 41005304 dated 27.01.2011, 41005387 and 41005388 dated 08.02.2011, 41005746 dated 24.04.2011, 41005838 dated 11.05.2011.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 74: M/s Shriniwas Spintex Industries Pvt. Ltd, Maharashtra</u>
F. No. HQRPRCAPPLY00012154AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 5030000685 dated 21.04.2016 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have fulfilled 100% EO against the subject EPCG authorization. They were not aware of the policy provision regarding submission of Installation Certificate.

2. As per the Installation certificate submitted by the firm the details are as under:

i. Date of installation : 29.08.2016
ii. Date of Issue of IC : 30.08.2016
iii. BOE and dated : 517530 dated 04.06.2016, 5552099 dated 08.06.2016 and 6093821 dated 23.07.2016.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 75: M/s Indian Products Pvt. Ltd, Karnataka</u>
F. No. HQREPCGPRAPP00000359AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730012450 dated 18.06.2013 & 0730012451 dated 18.06.2013 under 0% Concessional Duty.

In support of their request, the firm has submitted that :-

i. The firm has imported Rapid 5000/150 and rapid 5000/120 Genius Metal Separator from Germany to use in manufacture of Spices to produce value added spices.

ii. Due to urgent production requirement to meet the business plans and subsequent changes in the business structures / human resource requirement the person who handling the matters pertaining to DGFT has missed to submit the Installation Certificate to the DGFT authorities within the stipulated time period.

2. Installation Certificate dated 16.09.2013 issued by Chartered Engineer enclosed by the firm and the further details are as under:

S. No.	EPCG Authorization	BOE No. & Date	Date of Installation of CGs
1	0730012450 dated 18.06.2013	2554316 dated 28.06.2013	25.07.2013
2	0730012451 dated 18.06.2013	2554316 dated 28.06.2013	20.08.2013

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 76: M/s Theragen Biologics Pvt. Ltd, Chennai
F. No. HQREPCGPRAPP00000355AM25

Subject: Request to allow them to exit from the EPCG scheme and transition into DSIR in respect of EPCG Authorization No. 0430017680 dated 07.08.2018 under 0% Concessional Duty.

In support of their request, the firm has submitted the following –

i. The firm is operating as a R&D based biologics start-up. In the last 3-4 years the firm has not been able to achieve a successful R&D outcome as a result of which the in-house R&D is going to continue for some more years.
ii. The firm has stated that they have not been able to undertake any exports, as the CGs are100 % utilized in the in-house R&D. The firm's in house R&D facility is recognized by the Department of Scientific & Industrial Research Organization and the firm has a valid recognition certificate since last 5 years.

2. The firm has further stated that payment at full rate of duty will jeopardize the firm's interest and cause significant financial hardship, as there is no commercial business revenue that the firm has earned in the last few years.

Decision: The Committee went through the statements made by the applicant and noted that there is no provision in the Foreign Trade Policy/Handbook of Procedures to consider the request. Accordingly, the Committee decided to **reject** the request.

Case No- 77: M/s Print Zone, Gujarat
F. No. 01/60/162/388/AM-21/PRC/EPCG

Subject: Request for Extension of EOP for further two years in respect of EPCG License No. 2430001786 dated 26.11.2012 - reg.

The applicant has stated that they made export to the tune of 81.95% i.e. US$ 6,83,858.38 within original EOP (6+2 years). However, due to Covid-19, they could not complete 100% EO within stipulate time of EO and even their orders were got cancelled from buyers.

2. The case was considered in 2nd EPCG Committee Meeting of AM-25 held on 09.05.2024 and the decision is as under:

"*Decision:* *After deliberation on the request of the firm, the Committee decided to defer the case with the directions to call for a detailed report from RA concerned regarding the present status of the case. "*

3. Accordingly, RA Rajkot vide email dated 10.07.2024 was requested to provide requisite detail updated report/ comments in this matter and RA has furnished the same along with copy of DRI Show Cause Notice dated 16.12.2020, Custom House Order-in-Original dated 17.02.2023, and DRI Letter dated 07.02.2024 regarding R/SCA No. 13997 of 2023 filed by the Firm before the Hon'ble High Court of Gujarat.

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

Case No- 78: Krueger International Furniture Systems Pvt. Ltd., Bangalore
F. No. 01/36/218/33/AM-25/EPCG

Subject: Request for Closure of EPCG License with RA, Bangalore under the Amnesty Scheme in respect of EPCG Authorization No. 0730009943 dated 14.03.2011.

M/s Krueger International Furniture Systems Pvt. Ltd., Bangalore vide email dated 15.11.2024 have sent a representation on the above-mentioned subject. The firm in its letter dated 08.07.24 has stated as under :-

i. They have completed the Export Obligation against the subject License and against all Shipping Bills, Payments have been realized in Convertible Foreign Currency. They have requested their bank to issue E-BRC against the Forex Inward Remittance, but they are unable to do the same as the IEC is Blocked and Customs has attached their bank account for recovery against Non-Fulfilment of Export Obligation for the above License. After repeated requests made to the bank, they have issued Manual BRC against the Shipping Bills.

ii. They are required to fulfil USD 111,319.78 as Specific Export Obligation against which they have exported USD 109,072.50. For USD 25,538.6, E-BRC has been obtained from ICICI Bank and for the Balance USD 87,781.18 they have obtained Manual BRC attested by ICICI Bank on their letterhead and Original has been submitted to RA Bangalore. However RA Bangalore does not want to consider the same and is asking to regularise the License by making payment of 78.85% of Shortfall

iii. They have no control over E BRC been issued by ICICI Bank. ICICI Bank cannot upload data on the EDEPMS Portal as the Bank Account is frozen by Authorities and IEC is put in "DEL Status". They have made request to RA Bangalore remove the IEC from DEL Status and have also submitted details of completion of Obligation against all pending EPCG License but RA Bangalore has not removed the license from DEL Status.

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

Case No- 79: Cast Craft Private Limited, Bangalore

F.No. 01/36/218/36/AM-25/EPCG

Subject: Request for permission to re-export Capital Goods imported under EPCG Scheme in respect of EPCG Authorizations No. 0731000784 dated 26.03.2021 and 0731000783 dated 26.03.2021.

M/s Cast Craft Private Limited has earlier requested for permission to re-export Capital Goods imported under EPCG Scheme against Authorization No. 0731000784 dated 26.03.2021 under Para 5.25 of HBP 2015-20.

2. The Capital Goods were not used by them and expressed their inability to use the imported machinery and the subject machinery has become unfit for use and accordingly they informed RA. The concerned overseas supplier has consented to take back the said machinery.

3. The firm submitted that they approached RA, Bengaluru with a request to permit them to re-export the machinery to the overseas supplier in terms of para 5.25 of HBP 2023. However, RA rejected their request stating that "*Reasons for re-export of Capital Goods not covered under Para 5.25 of HBP 2015-20*".

4. The case was considered in the 6th EPCG Committee Meeting of AM-25 held on 29.08.2024. The decision of which is as under:

"Decision: *The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023 to allow condonation of delay in the re-export of Capital goods imported against the EPCG Authorization No. 0731000784 dated 26.03.2021. The applicant shall re-export the Capital Goods within 3 months from the date of uploading of the Minutes on the DGFT website.*

The above relaxation is also subject to the conditions as under:

i. *Inspection to be done by RA that goods are new, unused and in a packed condition.*

ii. *Payment to be received back by the Authorization Holder*

RA shall send a report to DGFT Hqrs. on completion of the above conditions.
This has the approval of DG, DGFT."

5. It has been observed that the firm had applied for two licenses in the DGFT Back-Office portal vide F. No. HQRPRCAPPLY00000467AM24 (EPCG Authorization No. 0731000783 dated 26.03.2021) and HQRPRCAPPLY00000468AM24 (EPCG Authorization No. 0731000784 dated 26.03.2021).

6. Later, the firm vide email dated 14.11.2024 referred to an email dated 13.11.2024 from RA, Bangalore containing the Inspection Report dated 24.10.2024.

7. The firm has requested for permission to re-export the goods imported under the two subject EPCG authorization Nos. They have also stated that since the said three months period is expiring in two week, they have requested to grant at least two month time for arranging logistics-related issues.

8. The inspection report dated 24.10.2024 stated that the capital goods were new, unused, and in packed condition.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow further extension in time of two months from the date of uploading of the Minutes on the DGFT website for re-export of the Capital Goods.

This has the approval of DG, DGFT.

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[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBP, v1 = Handbook of Procedure Vol. I, EO = EO, EODC = EO Discharge Certificate, EOP = EO Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate].

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

[Issued from F. No. 01/36/218/35/AM-25/EPCG]

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