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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 09.03.2023 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.34/AM23 held on 09.03.2023

The following members were present in the meeting:

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

Following cases were discussed. The decision taken on the individual cases are as under:-

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1.	M/s. Megha Investment Pvt. Ltd., Ahmedabad	1.
2.	M/s. All Round (India) Vegetable Processing Machines Pvt. Ltd., Haryana	2
4.	M/s. Gujarat HY- SPIN Ltd., Gujarat	3
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Case No. 01 **M/s. Megha Investment Pvt. Ltd., Ahmedabad**

F.No. HQRPRCAPPLY00004217AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: Extension of EOP against 5 Advance Authorization No.(i) 0810145735 dated 18.07.2019, (ii) 0810145736 dated 18.07.2019, (iii) 0810145737 dated 18.07.2019, (iv) 0810145738 dated 18.07.2019 & (v) 0810145739 dated 18.07.2019.

The applicant stated that they are new to this business and already facing a huge loss due to Covid-19 lockdown and their factory was shut and production could not be done, therefore, they could not complete export. Their request for EOP extension up to 31.12.2022 was earlier granted by the PRC Meeting No.22/AM23 held on 13.12.2022 subject to payment of composition fees @ 0.5% per month on the unfulfilled FOB value. In this regard they have stated that they have granted extension upto 31.12.2022 i.e. 10 days only and export could not completed in this period. Hence they are requesting to allow further six month extension to fulfil the export obligation against above mentioned five Advance Licenses.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to allow EOP extension up to

30.06.2023 against 5 Advance Authorisation No.(i) 0810145735 dated 18.07.2019, (ii) 0810145736 dated 18.07.2019, (iii) 0810145737 dated 18.07.2019, (iv) 0810145738 dated 18.07.2019 & (v) 0810145739 dated 18.07.2019 subject to the payment of composition fees. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 02 **M/s. All Round (India) Vegetable Processing Machines Pvt. Ltd., Haryana**
F.No. HQRPRCAPPLY00004213AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Extension of EOP against Advance Authorization No.3310030570 dated 30.07.2019.

The applicant stated that above mentioned Advance License were issued by RA, Panipat under Type of Norms – Component NTN/Packaging as per Policy with EOP up to 29.01.2021. As per new updated Advance Authorisation portal by HQ now required modification/amendment mandatory before EO extension/Redemption /Clubbing etc. At the time of modification of license DGFT server show type of Norms as SION and not process application for modification due to error type of Norms show as SION. Due to the server error they could not apply for extension of EOP. Hence they are requesting to allow EOP extension against subject license.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, decided to defer the case and ask the firm to submit proper detail in the matter, including import /export made and why EO Extension is required if export is more than 100%, for taking the decision.

(Action: Applicant)

Case No. 03 **M/s. Gujarat HY- SPIN Ltd., Gujarat**
F.No. HQRPRCAPPLY00004230AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Extension in EOP against 7 EPCG Authorization No.(i) 0330035879 dated 21.05.2013, (ii) 0330035897 dated 22.05.2013, (iii) 0330036590 dated 16.08.2013, (iv) 0330036761 dated 11.09.2013, (v) 0330036949 dated 03.10.2013, (vi) 0330039166 dated 03.07.2014, & (vii) 0330039167 dated 03.07.2014.

The applicant stated that they had issued above mentioned seven EPCG License and export obligation could not fulfil due to absolution in fact changing technology, as has been happening under mobile telephony as well they could not produce Resultant product as per the present demand of constantly fast changing fashion world resulting into the expiry of EO period. Their bank account with SBI almost into Non Performing

Asset (NPA) on account of depletion of all resources. Their own fund got dried up operation of their unit was almost closed down resulting into expiry of their initial EOP of all EPCG Authorisations. China being the largest manufacturer of almost all products, including of their mite have resulted into the economical offering of almost all products including of Cotton Yarn export under these licenses. To overcome all the obstacles, they have taken the many steps to make their unit updated with latest trend. They had modified their machinery with latest software and also expertise the machinery and their supplier of main raw material i.e. cotton has extended their financial support and clout to oversee that they get to cater to their order of supplies on job work basis. Hence they are requesting to allow relaxation and grant EOP extension to fulfil the export obligation against subject licenses.

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

(Action: Applicant)

Case No. 04 M/s. Rohan Industries, Rajasthan
F.No. HQRPRCAPPLY00004227AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Extension of EOP against Advance Authorization No.1310049485 dated 26.12.2019.

The applicant stated that due to covid-19 and overall global recession they could not fulfil complete EO in prescribed time limit and their permanent labour belongs to UP and Bihar State were gone to their home and stayed a long period. Hence the production activity were also disturbed and now they hope they will able to complete rest of the export obligation in coming time. They have import the raw material 51.77% and export made within original/extended export obligation period 55%. Hence they are requesting to allow extension in EOP to complete the export obligation against subject license.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. It decided to defer the case and ask the firm to submit more detail in the matter, including import /export made and why EO extension is required if export made is more than import, for taking the decision.

(Action: Applicant)

Case No. 05 M/s. Pinnacle Clothing Co., Noida
F.No. HQRPRCAPPLY00004265AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Extension of EOP against Advance Authorization No.0510410923 dated 13.06.2019.

The applicant stated that they have obtained 1st EOP extension up to 24 months (13.06.2021) but their request for 2nd extension from RA up to 30 months not allowed due to not fulfil 50% EO within 24 months. They have imported 100% and 1st item completed 100% EO within EOP up to 31 months 16 days. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch due to Covid-19 buyer had postponed in the month of November, 2021 to January 2022 which they have already dispatched on 6477906 dated 03.12.2021, 6478083 dated 03.12.2021, 6478060 dated 03.12.2021, 7794522 dated 28.01.2022. Hence, they are requesting for extension in EOP for 31 months 16 days i.e. up to 28.01.2022 for regularization of exports already affected under the Advance Authorization No.0510410923 dated 13.06.2019.

Decision: The Committee discussed the case on the basis of submission made by the applicant and observed that there is merit in the case. Accordingly, the Committee decided to allow EOP extension up to 28.01.2022 against Advance Authorisation No.0510410923 dated 13.06.2019 only for regularization purpose subject to the payment of composition fees. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 06 M/s. Pinnacle Clothing Co., Noida
F.No. HQRPRCAPPLY00004264AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Extension of EOP against Advance Authorization No.0510410922 dated 13.06.2019.

The applicant stated that they have obtained 1st EOP extension up to 24 months (13.06.2021) but their request for 2nd extension from RA up to 30 months not allowed due to not fulfil 50% EO within 24 months. They have imported 100% and 1st item completed 100% EO within EOP up to 31 months 16 days. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch due to Covid-19 buyer had postponed in the month of November, 2021 to January 2022 which they have already dispatched on 6341774 dated 29.11.2021, 6345816 dated 29.11.2021, 6341782 dated 29.11.2021, 7794522 dated 28.01.2022. Hence, they are requesting for extension in EOP for 31 months 16 days i.e. up to 28.01.2022 for regularization of exports already affected under the Advance Authorization No.0510410922 dated 13.06.2019.

Decision: The Committee discussed the case on the basis of submission made by the applicant and observed that there is merit in the case. Accordingly, the Committee decided to allow EOP extension up to 28.01.2022 against Advance Authorisation

No.0510410922 dated 13.06.2019 only for regularization purpose subject to the payment of composition fees. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 07 M/s. Athena Drug Delivery Solutions Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00004072AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Extension of EOP against Advance Authorization No.0311000348 dated 22.12.2020.

The applicant stated that the subject advance authorisation is issued with pre-import condition as per PC 9 dated 30.06.2003. 1st import of 1000 Kgs made on 12.02.2021, out of which they have consumed 925.75 Kgs. There were no exports made from March 2021 to September 2021. During the initial EOP of 12.02.2022 they have exported only 500 Kgs (23.92%) vide shipping bill no.5086203 dated 05.10.2021 and proceeds are realised. Thereafter there were no exports. They got 1st extension from RA up to 12.08.2022. Due to unprecedented situation as a result of outbreak Covid-19 pandemic it has become difficult at international market and their export order against subject authorisation issued under PC-9 condition forcibly compel to keep on hold by their foreign buyer till further instructions by them. Under this uncertainty situation all over the country they were completely helpless and have no choice to get any kind of guidance and shipped the material ordered by their foreign buyer. One more export of 590 Kgs were made on 27.08.2022, vide shipping bill no.3797119 which is out of the extended EOP. Hence, they are requesting for 1 month extension from 12.08.2022 to 12.09.2022 for regularization purpose.

Decision: The Committee examined the case on the basis of justification made by the firm and discussed the matter at length. The Committee decided to allow EOP extension up to 12.09.2022 against Advance Authorisation No.0311000348 dated 22.12.2020 only for regularization purpose subject to the payment of composition fees. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 08 M/s. Plant Lipids Pvt. Ltd., Kerala
F.No. HQRPRCAPPLY00003621AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Extension of EOP against Advance Authorization No.1010060451 dated 13.04.2020.

This is defer case of PRC Meeting No.23/AM23 held on 20.12.2022 (Case No.08), wherein the applicant was asked to submit more detail along with copy of license. The applicant stated that they are manufacturer-exporter of Spice Oil and Leoresin since 1979 and export products includes Oil and Oleoresin of a large spectrum of Spices. They procure raw materials like Turmeric, Black Pepper, White Pepper, Mace, Rosemary etc under Advance Authorisation Scheme. They have nearly 35 live AA for which for both export and import are under progress but unfortunately due to oversight a few entries in their records were skipped against subject AA. They traced out the error and completed the exports within 25th August, 2022. Due to Covid-19 Pandemic their work and record maintenance were affected their Advance Authorisations. Hence they are requesting to allow Eleven months extension in EOP against subject licence upto 07.09.2022 for regularisation of export made.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee decided to allow EOP extension up to 07.09.2022 against Advance Authorisation No.1010060451 dated 13.04.2020 only for regularization purpose subject to the payment of composition fees. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 09 **M/s. Fabro Leather Industries LLP, Jaipur**
F.No. HQRPRCAPPLY00004279AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Extension of EOP against Advance Authorization No.1310048835 dated 12.01.2018.

The applicant stated that their export item as per license is Car seat cover made out of 100% polyster knitted fabric (plain & burnout) and their import item as per license Polyster Knitted Fabrics 58, width 128800 MTR 250 GRM per SQ MTR. 188048 SQ MTR 02 60053700 burnout Fabrics Designs 58, width 55200 MTR, 250 GRM per SQ MTR, 80592 SQ MTR. Norms fixed by ALC Committee. Part of seat (Car seat cover) made out of 100% polyster knitted fabrics polyster burnout) 7759 numbers polyster knitted fabrics 58, width GSM 250 +/-10% 42525 SQ MTR burnout fabrics designs 58, width GSM +/-10% 22945 SQ MTR. They had made export in SQ MTR more than 100% but short fall in quantity in numbers 2600 due to norms was wrongly approved by ALC committee and Covid-19 problem. There was no any export in the covid period. Hence, they are requesting for extension of 6 months EOP for balance export as per ALC decision.

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

(Action: Applicant)

Case No. 10 **M/s. ALPS Chemicals Pvt. Ltd., Ahmedabad**
F.No. HQRPRCAPPLY00004307AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow self-ratification as per para 4.07A or alternatively the advance authorisation may be converted to para 4.07 provision self-declaration norms basis against Advance Authorisation No.0810142390 dated 16.04.2018 for EODC.

The applicant stated that they had obtained the above advance authorisation under para 4.07A self-ratification. They had fulfilled the export obligation and submitted to RA for EODC on 22.07.2020. However, RA has raised the objection to furnish AEO certificate for eligible for the scheme. They did not have AEO certificate at the time of filed advance authorisation on 09.04.2018. They had received the AEO certificate dated 28.09.2018. But RA is not in position to issue EODC against this license. RA did not give the query for AEO certificate at the time of issue of authorisation. After that, they fulfilled the export and import under this advance authorisation. Hence, they are requesting to relax AEO condition for the period 16.04.2018 to 27.09.2018 for EODC application in terms of self-ratification of norms vide policy para 4.07A or Alternatively the advance authorisation may be converted to policy para 4.07 provision self-declaration norms basis against Advance Authorisation No.0810142390 dated 16.04.2018 for EODC.

Decision: The Committee went through the statement made by the applicant and concluded that there is a genuine hardship in the case and therefore it decided to allow to convert to self declaration under 4.07 for Advance Authorization No.0810142390 dated 16.04.2018 only for fixing of norms and regularisation purpose. No further import and export is allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 11 **M/s. Ebulient Packaging Pvt. Ltd., Mumbai**
F.No. HQRPRCAPPLY00004296AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of Advance Authorization No.0311000012 dated 10.12.2020.

The applicant stated that they had obtained the subject advance authorisation and also obtained the invalidation dated 20.01.2021 for procurement of 425216 Kgs of polypropylene granules from Reliance Industries Ltd., SEZ. They had exported a quantity of 3,98,490 Kgs. They could only utilize 356275 Kgs of polypropylene from SEZ and therefore obtained non-utilization certificate dated 24.06.2022 for the balance quantity of 84413 Kgs. They had submitted to RA for amendment of CIF/FOB/quantity values in the license. RA issued DL that advance authorisation GTN of imports is 00,

why you required enhancement in value against imports item No.1,3,4. Please clarify. They replied on 01.09.2022. However, the balance quantities as per non-utilization certificate were not properly credited/reflecting therefore, they could not import the raw material within license validity period. In the meanwhile license has expired on 10.12.2022 (extended period). Hence, they are requesting for revalidation the license for 6 months from the date of endorsement.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against Advance Authorisation No.0311000012 dated 10.12.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 12 **M/s. Adishank Chemicals Pvt. Ltd., Thane**
F.No. HQRPRCAPPLY00004355AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of Advance Authorization No.0310839483 dated 11.11.2020.

The applicant stated that they had completed their EO against the said advance authorisation. Their last export shipment was on 23.06.2022 but unfortunately they have been able to import the raw material i.e. 2-Propylheptanol (2-PH) entitled to them partially (i.e. 35,360 Kgs) on 10.11.2022 and the balance quantity pending for imports is 41,008 Kgs. They were facing lots of financial constraints and their unit was also Non-Performing Asset (NPA) with 2 banks i.e. Cosmos Bank and NKGSB Co-operative Bank. Being NPA, it was not possible for them to raise any funds or bank guarantees for customs against duty free imports. Recently they have achieved one star export house, where they got exemption from compulsion of bank guarantee for import. So they have imported 2-PH partially in the month of November, 2022. But unfortunately due to the pandemic situation, they were unable to procure order for import of raw materials entitled to them and by the time the economy revived from Covid-19 pandemic and they were financially stable to import balance quantity of raw materials their extended validity for import had expired. Hence, they are requesting for revalidation of at least 6 months to enable them to import maximum material possible.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against Advance Authorisation No.0310839483 dated 11.11.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 13 M/s. Polycab India Limited, Mumbai

F.No. HQRPRCAPPLY00003953AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of remaining 8 Advance Authorization numbers: (i) 0310830154 dated 08.07.2019, (ii) 0310830269 dated 12.07.2019, (iii) 0310829759 dated 18.06.2019, (iv) 0310830042 dated 03.07.2019, (v) 0310832749 dated 13.11.2019, (vi) 0310832528 dated 31.10.2019, (vii) 0310833925 dated 06.01.2020 and (viii) 0310835466 dated 17.03.2021.

This is review case of PRC Meeting No.12/AM23 held on 23.08.2022 (Case No.31). The applicant stated that as there was a pandemic situation prevailed all over the world for almost 2 years, they could not import either full quantity of raw materials or some items in part quantity till extended validity in all the 8 Advance Authorisation No.(i) 0310830154 dated 08.07.2019, (ii) 0310830269 dated 12.07.2019, (iii) 0310829759 dated 18.06.2019, (iv) 0310830042 dated 03.07.2019, (v) 0310832749 dated 13.11.2019, (vi) 0310832528 dated 31.10.2019, (vii) 0310833925 dated 06.01.2020 and (viii) 0310835466 dated 17.03.2021. Hence, they are requesting for revalidation of 6 months against the aforementioned 8 advance authorisations.

Decision: The Committee reviewed and examined the case on the basis of justification furnished by the firm and found no merit in the request of the firm and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No. 12/AM23 dated 23.08.2022 (Case No.31).

(Action: Applicant)

Case No. 14 M/s. Fashion Matrix Overseas, Karnataka

F.No. HQRPRCAPPLY00004331AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: Waiver of PC-18 condition / other condition of Advance Authorization No.0710116291 dated 20.03.2020.

The applicant stated that they have completed the EO. The shipment vide Shipping Bill No.4745571 dated 21.09.2021 was executed 01 day after the EO validity (i.e.20.09.2021). Hence, they are requesting for waiver of PC-18 condition /other condition of authorisation and to count the shipment towards fulfilment of EO and redemption of the subject advance authorisation.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee decided to allow EOP extension up to 21.09.2021 against advance authorisation No.0710116291 dated 20.03.2020 only for

regularization purpose subject to the payment of composition fees. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 15 M/s. Loxim Industries Ltd., Ahmedabad
F.No. HQRPRCAPPLY00004251AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Waiver /relax pre-import condition clause vii of para 4.07A of FTP against 4 Advance Authorization No.(i) 0810148363 dated 18.08.2020, (ii) 0810148429 dated 28.08.2020, (iii) 0810149040 dated 11.11.2020 & (iv) 0810149062 dated 13.11.2020.

The applicant stated that they had obtained 56 advance authorisations since 2015. Out of which 52 were issued as per standard input output norms (SION) and approved norms by committee. Only above mentioned 4 during August 2020 to November 2020 were issued on the basis of self-ratification under para 4.07A. The CIF value of said 4 advance authorisations is Rs.5.57 Cr. Further stated that corresponding exemption from customs duty against advance authorisation has been given under notification no.18/2015-Cus dated 01.04.2015 as amended. On perusal of customs notification, exempting customs duty and other duties, it would be seen that apparently there is no pre-import condition under notification NO.18/2015-Cus as laid down under self ratification scheme of FTP. Therefore in view of the matter also non compliance of condition of clause vii of para 4.07A of FTP may not be viewed as serious offence. They had obtained 4 advance authorisation on ratification basis (eligible to AEO holders) and were not aware of pre-import condition. When they came to know the pre-import condition, they stopped obtaining advance authorisations on self ratification basis as they cannot comply with this condition and started obtaining advance authorisations on self declaration basis and norms committee have also ratified norms. Hence they are requesting for waiver /relax pre-import condition clause vii of para 4.07A of FTP against the above mentioned 4 advance authorisations.

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

(Action: Applicant)

Case No. 16 M/s. SMS Lifesciences India Ltd., Hyderabad
F.No. HQRPRCAPPLY00004240AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Extension in EOP and permission to export alternative item under SION against Advance Authorization No.0910067151 dated 08.02.2019.

The applicant stated that they have taken the subject advance authorisation for exporting 120 MT of Cystofer Base (intermediate of Ranitidine) from your esteemed office. This is exported to European Customer, who manufactures Ranitidine API from the intermediate they supplied. In this license they could export only 42 MT, as in 2019 suddenly EU has imposed suspension of ranitidine imports as well as manufacturing of ranitidine with immediate effect on September, 2019 (just after 6 months of taking AA). Their European customer has sold off the company as this was major product for them. They could not fulfil export of this item as it is intermediate and there is no buyer for the same. They are requesting to allow export of ranitidine API instead of Cystofer Base (intermediate of ranitidine) to fulfil the balance export obligation and allow 6 months time to fulfil EO as they had only just six months time previously to export before EU has banned import of ranitidine.

Decision: The Committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing through VC**.

(Action: Applicant)

Case No. 17 **M/s. Sanofi Healthcare India Pvt. Ltd., Mumbai**
F.No. HQRPRCAPPLY00004247AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Clubbing of 2 Advance Authorization No.0310819721 dated 12.03.2018 & 0310835089 dated 26.02.2020.

The applicant stated that they had applied for clubbing as there was excess export of 5.46 MT against earlier advance authorisation whereas there is a shortfall in export with regards to quantity against second authorisation (in proportion to actual imports). The second authorisation just before pandemic and they have imported 9256 Kgs as against allowed quantity of 34425.00 Kgs. All the imports were made between March 2020 – April 2020. They could start the exports against authorisation in the month of February 2021. They made the exports of 27177594 tablets (equivalent to 2707.16 Kgs of import contents as per the input output norms). They have already paid customs duty with interest, on the quantity of 10.93.700 Kgs vide customs challan no.M943 dated 15.12.2022 to the tune of Rs.52.40 Lakhs. The last import is made will within 30 months from issuance of the earliest authorisation. Hence, they are requesting to allow clubbing by waiving the condition of 18 months condition from the date of issue of the earliest authorisation for regularisation purpose.

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

(Action: Applicant)

Case No. 18 **M/s. Ahmedabad Strips Pvt. Ltd., Ahmedabad**
F.No. HQRPRCAPPLY00004324AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Clubbing of 2 Advance Authorization No.0810147515 dated 18.03.2020 & 0811006294 dated 19.10.2022.

The applicant stated that due to technical system error their license no.1's data was not transmitted to ICEGATE /Custom website and license was not available to import. They have applied license no.2 with intention to use the balance quantity which they are eligible to import under license no.1. Hence, they are requesting for permission to club for the EODC /Closure purpose only.

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

(Action: Applicant)

Case No. 19 **M/s. Balkrishna Industries Limited, Mumbai**
F.No. HQRPRCAPPLY00004287AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS Scrip No.0319325056 dated 30.09.2021.

The applicant stated that based on their exports, they were eligible for MEIS incentive which were received from RA, Mumbai. The above mentioned MEIS was issued from RA, Mumbai and utilized against their imports for home consumption. The last import was on 30.04.2022 and in May 2022, there was incidence of fire in the section handling the licenses and many of the records got destroyed /misplaced including the subject MEIS scrip. It is now on reconciliation of MEIS scrips, it came to their notice that there was balance of RNR 4,15,984/- available for utilization and the scrip was valid until September 2022. Hence, they are requesting for revalidation of the above mentioned MEIS scrip so that they can utilize the same.

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

(Action: Applicant)

Case No. 20 **M/s. Bright Lifecare Pvt. Ltd., Mundka**
F.No. HQRPRCAPPLY00004330AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of 4 MEIS Scrip No.(1) 4619009925 dated 23.11.2022, (2) 4619009926 dated 23.11.2022, (3) 4619009927 dated 23.11.2022, and (4) 4619009928 dated 23.11.2022.

The applicant stated that they purchased MEIS TRA License from M/s TEEJAY INDIA PVT LTD and has been issued in favour of M/s Bright Life Care Pvt. Ltd., on 27.07.2022. After that same license has been issued to their concerned port, but as issuing port does not have government ID and same has been stuck for genuineness as concerned officer denied to send email for verification to issuing port. During all this their licenses date have been expired. Now they requested to help them to extend validity by 3 months so that either they issue a new TRA or they will ask the issuing port to give genuineness on the letter head of concerned custom officer who issue the TRA in favour of importer. Hence, they are requesting for revalidation for above mentioned 10 MEIS scrips.

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

(Action: Applicant)

Case No. 21 M/s. Euler Motors Pvt. Ltd., Delhi
F.No. HQRPRCAPPLY00004326AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of 2 MEIS Scrip No.0319327814 dated 01.10.2021 and 0319327602 dated 01.10.2021.

The applicant stated that they are leading manufacturer of heavy load capacity commercial 3 Wheel electric vehicle registered as start-up business. For the machinery, electronics and related parts Indian market is substantially depends on the China for the import of goods. China share in Indian imports in the last one year (April-Sep 2022 over the same period in 21) has declined due to governments policies in respect to imports from China. In many segments, alternative sources of supply have been arranged as China, with Zero-covid policy. The government's policy of Atmanirbhar Bharat has also played a major role in downgrade of import. They are also such type of industry unit which imports electronics parts and Lithium battery from China and paid Basic Customs Duty though Bank and as well as by using Duty Credit Scrip licenses i.e. MEIS/SEIS obtained from the exporters. Therefore, they could not use the above mentioned scrips. Hence they are requesting to allow revalidation of above mentioned MEIS.

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

(Action: Applicant)

Case No. 22 **M/s. Danopharm Chemicals Pvt. Ltd., Mumbai**
F.No. HQRPRCAPPLY00004218AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319347378 dated 24.12.2021.

The applicant stated that the validity period of MEIS licenses was reduced from 24 months to 12 months and that created challenges in timely utilization against already reduced imports due to extended Covid situation in China. The DGFT online application site underwent frequent upgrade/changes during which the application site remained intermittently non-functional. This also led to unavailability of licenses for timely utilisation. Hence they are requesting to allow revalidation of above mentioned MEIS license.

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

(Action: Applicant)

Case No. 23 **M/s. Danopharm Chemicals Pvt. Ltd., Mumbai**
F.No. HQRPRCAPPLY00004219AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319347423 dated 24.12.2021.

The applicant stated that the validity period of MEIS licenses was reduced from 24 months to 12 months and that created challenges in timely utilization against already reduced imports due to extended Covid situation in China. The DGFT online application site underwent frequent upgrade/changes during which the application site remained intermittently non-functional. This also led to unavailability of licenses for timely utilisation. Hence they are requesting to allow revalidation of above mentioned MEIS license.

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

(Action: Applicant)

Case No. 24 **M/s. Danopharm Chemicals Pvt. Ltd., Mumbai**
F.No. HQRPRCAPPLY00004220AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319347420 dated 24.12.2021.

The applicant stated that the validity period of MEIS licenses was reduced from 24 months to 12 months and that created challenges in timely utilization against already reduced imports due to extended Covid situation in China. The DGFT online application site underwent frequent upgrade/changes during which the application site remained intermittently non-functional. This also led to unavailability of licenses for timely utilisation. Hence they are requesting to allow revalidation of above mentioned MEIS license.

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

(Action: Applicant)

Case No. 25 M/s. Danopharm Chemicals Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00004221AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319347295 dated 24.12.2021.

The applicant stated that the validity period of MEIS licenses was reduced from 24 months to 12 months and that created challenges in timely utilization against already reduced imports due to extended Covid situation in China. The DGFT online application site underwent frequent upgrade/changes during which the application site remained intermittently non-functional. This also led to unavailability of licenses for timely utilisation. Hence they are requesting to allow revalidation of above mentioned MEIS license.

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

(Action: Applicant)

Case No. 26 M/s. Danopharm Chemicals Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00004222AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319347554 dated 27.12.2021.

The applicant stated that the validity period of MEIS licenses was reduced from 24 months to 12 months and that created challenges in timely utilization against already reduced imports due to extended Covid situation in China. The DGFT online application site underwent frequent upgrade/changes during which the application site remained

intermittently non-functional. This also led to unavailability of licenses for timely utilisation. Hence they are requesting to allow revalidation of above mentioned MEIS license.

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

(Action: Applicant)

Case No. 27 M/s. Sumitomo Chemical India Ltd., Mumbai
F.No. HQRPRCAPPLY00004232AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319309022 dated 11.11.2020.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 10.11.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 28 M/s. Sumitomo Chemical India Ltd., Mumbai
F.No. HQRPRCAPPLY00004234AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319303407 dated 01.10.2020.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 30.09.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 29 M/s. Sumitomo Chemical India Ltd., Mumbai
F.No. HQRPRCAPPLY00004235AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319296977 dated 18.08.2020.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 17.08.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 30 M/s. Sumitomo Chemical India Ltd., Mumbai
F.No. HQRPRCAPPLY00004236AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319309055 dated 11.11.2020.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 10.11.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not

submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 31 **M/s. Sumitomo Chemical India Ltd., Mumbai**
F.No. HQRPRCAPPLY00004257AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319299197 dated 04.09.2020.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 03.09.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 32 **M/s. Sumitomo Chemical India Ltd., Mumbai**
F.No. HQRPRCAPPLY00004258AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319330226 dated 05.10.2021.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 30.12.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 33 **M/s. Sumitomo Chemical India Ltd., Mumbai**
F.No. HQRPRCAPPLY00004259AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319285428 dated 02.05.2020.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 01.05.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 34 **M/s. Sumitomo Chemical India Ltd., Mumbai**
F.No. HQRPRCAPPLY00004260AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319324916 dated 30.09.2021.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 29.09.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 35 **M/s. Sumitomo Chemical India Ltd., Mumbai**
F.No. HQRPRCAPPLY00004261AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319278347 dated 03.03.2020.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 02.03.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 36 M/s. Sumitomo Chemical India Ltd., Mumbai
F.No. HQRPRCAPPLY00004271AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319324896 dated 30.09.2021.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 29.09.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 37 M/s. Sumitomo Chemical India Ltd., Mumbai
F.No. HQRPRCAPPLY00004272AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319297916 dated 26.08.2020.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 25.08.2022. The concerned manager who was dealing import clearances and with the

utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 38 M/s. Sumitomo Chemical India Ltd., Mumbai

F.No. HQRPRCAPPLY00004273AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319349854 dated 31.12.2021.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 30.12.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 39 M/s. Sumitomo Chemical India Ltd., Mumbai

F.No. HQRPRCAPPLY00004263AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319284795 dated 25.04.2020.

The applicant stated that subject MEIS was issued by RA Mumbai which was valid up to 24.04.2022. The concerned manager who was dealing import clearances and with the utilization of such export related benefits dies suddenly afflicted by Covid-19, due to which they could not access the data handled by him. Only when they got access to his computer and analyzed the information the realized that these scrips had remained unutilized. Due to compounding of both the reasons, these Duty Credit Scrips remained

unutilized. Hence they are requesting to allow revalidation of above mentioned MEIS Scrips.

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

(Action: Applicant)

Case No. 40 M/s. Vippy Industries Ltd., MP

F.No. HQRPRCAPPLY00004238AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.5619012219 dated 27.09.2021.

The applicant stated that subject MEIS license has been issued which expired on 26.09.2022 and the Duty Credit Scrip was issued for an amount of Rs. 4448532/- Out of the total duty credit amount sanctioned for Rs. 4448532/- and they could only utilize 2236466/- and a balance for Rs. 2212066/- lying un-utilized. Due to the after effect of Covid 19 pandemic and due to sluggish market condition the import was adversely affected. Therefore they could not utilize the total amount of duty credit against this authorisation within the validity period of one year. Hence they are requesting to allow revalidation of above mentioned MEIS.

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

(Action: Applicant)

Case No. 41 M/s. Chandan Steel Ltd., Mumbai

F.No. HQRPRCAPPLY00004231AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS No.0319167744 dated 29.05.2021.

The applicant stated that MEIS was generated by Addl.DGFT Mumbai but it was not dispatched to them and expired at their custody. RA revalidated the scrip for 6 months and they approached to custom but they could not able to register/debit the same as amended scrip date was not transmitted at Custom Server. They mailed on 10.06.2021 to Policy 3 requesting transmission of scrip validity as 15.09.2021 at Njhava Sheva Customs server. On same day they received mail from Policy 3 as on what basis such scrips validity has been amended. There is no communication to the Policy 3 division from RA regarding this amendment. In the absence of this information it may not be feasible to accede to the request. They replied on 11.06.2021 to Policy 3 as said MEIS license was expired at DGFT Office Custody. Hence RA has extended the validity of

license as per FTP. Since no communication was received from RA or from Policy 3 they could not register scrip and unutilized of duty credit. Hence they are requesting to allow revalidation of above mentioned MEIS.

Decision: The Committee examined the case on the basis of justification furnished by the firm and observed that due to technical error, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm and allowed revalidation of MEIS No.0319167744 dated 29.05.2021 for a period of 6 months from the date of endorsement. RA, concerned will send the online data transmission. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 42 M/s. Maxval IP Services Pvt. Ltd., Coimbatore
F.No. HQRPRCAPPLY00004248AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of SEIS No.3801000001 dated 28.09.2021.

The applicant stated that they applied SEIS claim to MEPZ, Chennai and they were not able to register this license in customs. Since license status at customs portal showing Master error code 12, it means invalid license number. They wrote to helpdesk and MEPZ Chennai to resolve this issue and inspite of repeated request the issue was not resolve and the license also expired unutilized. Hence they are requesting to allow revalidation of above mentioned SEIS.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination

(Action: Applicant/PC-3 division)

Case No. 43 M/s. Airtek Auto Equipments, Coimbatore
F.No. HQRPRCAPPLY00004294AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS Scrip No.3219107019 dated 07.07.2021.

The applicant stated that they could not utilise the script due to raw material price hike from the international market. Now they want to import raw materials for their export product and require revalidation of script and for the utilisation of duty for their imports. Hence they are requesting to allow revalidation for one year to complete the import against subject MEIS license.

Decision: The Committee examined the submission made by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any

genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 44 **M/s. Crognosys (India) Private Limited, Bangalore**
F.No. HQRPRCAPPLY00004337AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Revalidation of MEIS Scrip No.0319339266 dated 02.11.2021.

The applicant stated that subject MEIS was issued with validity of up to 02.11.2022. From said duty credit scrip they could utilize only duty credit of Rs.5,58,067/- which was debit in license on 24.03.2022 and 26.04.2022. After that since May 2022 till November, 2022 they tried to utilize the MEIS against import but each time they tried to debit the MEIS they use to get error in customs site and hence they could not utilize balance duty credit. As due to technical error/issue they could only utilize part value from MEIS scrip. Hence they are requesting to allow revalidation of above mentioned MEIS license.

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

(Action: Applicant)

Case No. 45 **M/s. Adiba Fashions, Maharashtra**
F.No. HQRPRCAPPLY00083551AM21
Meeting No.34/AM23 held on 09.03.2023

Subject: Request for issuance of MLFPS License against Focus Product Scheme (FPS) 7 File No. (i) 038108781479AM15 dated 08.10.2014, (ii) 038108781465AM15 dated 07.10.2014, (iii) 038108781485AM15 dated 09.10.2014, (iv) 038108782067AM15 dated 28.12.2014, (v) 038108782069AM15 dated 28.12.2014, (vi) 038108781172AM16 dated 27.07.2015 & (vii) 038108781171AM16 dated 27.07.2015.

The applicant stated that they are submitting their application for consideration in the Policy relaxation for issuance of MLFPS. They had applied for MLFPS in RA, Mumbai for item description woven scarves and stoles respectively which are covered under Chapter 62 i.e. under Article of apparel & clothing accessories. RA has raised a query regarding eligibility. They have submitted copy of a letter duly approved by the Synthetic & Rayon Textiles Export Promotion Council in which they have mentioned that Stoles, Scarves and articles of scarf etc. Which they have mentioned that Stoles, Scarves and articles of scarf etc which are articles of apparel and clothing accessories are also garments and may be classified as under Chapter 61 to 62. Hence they are requesting allow issuance of MLFPS license pending for over 3 years as mentioned above.

Decision: The Committee on the justification submitted by the applicant discussed the matter in detail and decided to defer the case and seek a status note from RA concerned for taking the decision.

(Action: Applicant /RA-Mumbai)

Case No. 46 M/s. Pristine Textiles India Pvt. Ltd., Maharashtra

F.No. HQRPRCAPPLY00004237AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: To allow RoSCTL benefit against 5 Shipping Bills No.(i) 5058938 dated 04.10.2021, (ii) 5074519 dated 05.10.2021, (iii) 5063594 dated 04.10.2021, (iv) 5059020 dated 04.10.2021, & (v) 5057044 dated 04.10.2021 mentioned RoSCTL Scheme in export invoice but not mention in S/Bills.

The applicant stated that they have exported the Shipment related to Garments in the month of October 2021 from Chennai Port against which they have received Drawback in the month of June & December, 2021 amounting to Rs. 5,60,642/- but they have not received ROSCTL. They have mentioned ROSCTL Scheme in export invoice but not mention in S/Bills. Hence they are requesting to allow RoSCTL against the above mentioned 5 shipping bills in which they have mentioned RoSCTL scheme in export invoice but not mention in shipping bills. RODTEP mentioned in shipping bills.

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

(Action: Applicant)

Case No. 47 M/s. Gautam Freight Pvt. Ltd., Gujarat

F.No. HQRPRCAPPLY00004215AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: Re-credit value of Rs.10,73,783.00 to RoDTEP Scrip No.2205012434 dated 19.05.2022.

The applicant stated that RODTEP scrip having value of Rs. 22,80,991/- was used for duty debit of B/E dated 21.05.2022 for duty amounting to Rs. 10,73,783. This B/E was re-called before out of charge and the re-assessed duty was Rs. 0. But the duty debited from RODTEP scrip is not re-credited till date even after various email communication with ICEGATE helpdesk. They have requested Mundra Customs and they advised to approach RA for re-credit of duty. Hence they are requesting to allow revalidation of above mentioned RoDTEP.

Decision: The Committee examined the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and further forward to DOR.

(Action: Applicant/PC-3 division)

Case No. 48 M/s. PI Industries Limited, Udaipur

F.No. HQRPRCAPPLY00170588AM22

Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit on account of mismatch in the HS codes between DGFT and customs.

This is defer case of PRC Meeting No.32/AM23 held on 24.02.2023 (Case No.47). The applicant stated that please refer Notification No.36/2015-20 dated 17th January 2017 along with Schedule 1 – Import Policy (ITC HS 2017) for Chapter 29, in this schedule HS Code 29299000 has been deleted and 29299090 has been added. This being the case the customs are generating only 29299090 which is the ITC description of 2012 as they do not have 29299000 which is the code as per PN 61/2015-20 dated 7.3.2017. Code 29299000 does not exist in the custom records and therefore, the S/Bills are being generated only with code 29299090. Therefore, they are unable to submit their MEIS applications to RA Kandla FT resulting in blockage of funds to the tune of Rs. 5.11 crores on account of the above discrepancy/mismatch of HS code for no fault. Their MEIS claims are still pending since 2019 (from 08.04.2019 to 31.08.2020 – total 112 shipping bills) and they are facing huge financial difficulties on this account. They are referred PRC Meeting No.19/20 dated 24.09.2019. Hence they are requesting to allow MEIS benefit of above mentioned script.

Decision: The Committee examined the case on the basis of justification furnished by the firm. The matter was discussed at length and the Committee observed that due to technical error, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request of the firm for grant of MEIS benefit against shipping bills period 08.04.2019 to 31.08.2020 (total 112 shipping bills) without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 49 M/s. Kalpataru Power Transmission Limited, Gandhinagar

F.No. HQRPRCAPPLY00004256AM23

Meeting No.34/AM23 held on 09.03.2023

Subject: Relaxation in PN No.28/2019-20 dated 05.08.2019 for grant of Additional claim under MEIS for enhanced rate for project exports (ITS HS 9801) .

This a review case of PRC Meeting No.22/AM23 (Case No.52) held on 13.12.2022 wherein committee rejected the case. The applicant stated that their application to RA dated 23.12.2021 for supplementary claim for MEIS incentive for export of projects had inadvertently claimed lower rate of reward as against prescribed MEIS rate for export of projects. At the outset as to in their opinion why Government of India decided to

enhance the MEIS benefit for project exports from 3% to 5% which was notified through PN No.44 dated 05.12.2017. Indian Policy makers have realized the role of predatory capital deployed in international project exports by the Chinese Government. Further like any other project exporter were eligible for higher MEIS rate. The clerical error of not having applied at higher rate for projects export by missing out on the PN and Trade Notices related to project exports is partly due to elaborate regulatory framework specified to Project Exports. The Hon'ble Supreme Court in various judgements has ruled that the procedural lapses should never become basis for denial of substantive benefit. Unfortunately, their team did not keep track of the changes and thus kept applying at existing rate. They acknowledge the lapses at their end, the Committee also appreciate that the other project exporters who despite of filing at higher rate were issued claim at lower rate until March 2019. The balance portion due to them was to be issued as a "supplementary claim". The procedure to claim enhanced rate for Project Exports was announced vide Trade Notice 30/2018-19 dated 11.09.2018. Trade Notice No. 28 dated 05.08.2019 was introduced to grant additional claim of MEIS for several products including project exports subject to fulfilment of certain condition where MEIS licence at base rate was already issued. We seek relaxation in the condition of Trade Notice No. 28 dated 05.08.2019 for grant of additional MEIS for project exports and grant us additional MEIS for project exports where MEIS licence at base rate was already issued by DGFT. Hence they are requesting to allow additional MEIS benefit to project exporters.

Decision: The Committee reviewed the case and went through the additional submissions made. It was noted that the IT system was operationalised by NIC with effect from 13.09.2018 for availing higher rate of MES incentive for the exports made under Project Exports category. The choice made by the exporting firm to avail lower MEIS benefits in the normal category was of its own volition and MEIS scrips were issued as per the applications submitted by firm. The Committee noted that sufficient time period was available with the firm to apply in the Project category module after its implementation in September 2018 and the export benefits would not have been time barred or subject to a late cut. Not keeping track of the rules and regulations duly announced in public domain cannot be treated as a hardship by the exporter. Thus the Committee did not accede to the request of the Company.

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

Case No. 50 **M/s. Avantika Medex Pvt. Ltd., Moraiya, Ahmedabad**
F.No. HQRPRCAPPLY00004329AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit against 19 shipping bills.

The applicant stated that they had applied BRC to the Bank and submitted relevant documents to the concern banks, but due to corona pandemic they could not go physically for the follow up and matter had been pending at their end. However, when MEIS windows opened by the DGFT for claim they have tried application for the same

and the same time they come to know that bank has not been uploaded BRC for which they already got the payment since long back in their Bank account. After knowing the fact they once again approached to the bank but due to staff transfer they once again asked for some documents and then BRC uploaded on the site. In this connection while they get the BRC at the same time the MEIS claim window has been closed by the DGFT and they were not able to file the claim. Hence they are requesting to allow MEIS benefit against 19 S/Bills.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant and decided to defer the case and ask the firm to submit revised detail of Shipping Bills showing the date of realisation and date of uploading the BRC by the banker and also submit the copy of BRC, for taking the decision.

(Action: Applicant)

Case No. 51 **M/s. EIPIL Exports Pvt. Ltd., Thane**
F.No. HQRPRCAPPLY00004275AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit against 7 shipping bills during year 2020-21.

The applicant stated that they made exports of Pharmaceutical Products during the year 2020-21 and payment against all shipments have been realized. This was the Covid-19 affected period and as per the government regulations, they were working with only the most essential staff. Due to the Covid 19 disruptions, the record keeping work at office was poor as a result of which 7 S/Bills data were not recorded in their internal statement. All these S/Bills are pertaining to the period 01.04.2020 to 31.08.2020. MEIS scheme was announced to be discontinued from 31.12.2020 however in between DGFT had stopped accepting applications for quite some time. The online module was also not functioning. Hence they are requesting to allow MEIS Benefit against 7 S/Bills for the above period.

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

(Action: Applicant)

Case No. 52 **M/s. Shoe Art India, Delhi**
F.No. HQRPRCAPPLY00004249AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit against under Shipping Bill No.6583437 dated 16.11.2020.

The applicant stated that they have exported their product on very competitive price and have coated their price to the buyer while keeping in mind the premium of incremental license under Chapter – 3 of FTP. Their S/Bill dated 16.11.2020 is not showing on DGFT website for claiming MEIS and DGFT window closed for claim for MEIS benefits from the RA office. Hence they are requesting to allow MEIS benefit against above mentioned S/Bill.

Decision: The Committee went through the statements made by the firm and it was brought to notice that IT database indicates that e BRC was uploaded on 10.12.2020 and Customs uploading of SB was available w.e.f. 02.01.2021. There was sufficient time for filing of MEIS application. Accordingly, the Committee found no merit in the case and decided to reject the request of the firm.

(Action: Applicant)

Case No. 53 **M/s. Bhawani Motor Company, Mumbai**
F.No. HQRPRCAPPLY00004239AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit against Ecom Ref No.03060152930007255129 dated 03.04.2021.

This a review case of PRC Meeting No.23/AM23 (Case No.37) held on 20.12.2022 wherein committee rejected the case. The applicant stated that they had prepared the MES application under ECOM dated 03.04.2020 and as per the LEO dated 04.04.2021 was the last date for application but due to systems technical problem the file is not submitted in time. After system problem was cleared their S/Bills is time barred. Hence they are requesting to allow MEIS benefit.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to maintain rejection of the earlier decision of PRC Meeting No.23/AM23 held on 20.12.2022 (Case No.37).

(Action: Applicant)

Case No. 54 **M/s. Kremoint Pharma Pvt. Ltd., Mumbai**
F.No. HQRPRCAPPLY00004246AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit against 2 Shipping Bill No.3885373 dated 02.05.2019 & 4948242 dated 18.06.2019.

The applicant stated that they have made exports of Pharmaceutical Products during the year 2019-20 and payment against all shipments have been realized. With the onset of Covid 19 complete business activities came to a standstill. As per the government regulations they were working with only the most essential staff at office. MEIS Scheme was announced to be discontinued from 31.12.2020. However, in between DGFT had stopped accepting applications for quite some time. The online

module was also not functioning. Hence they are requesting to allow MEIS benefit as per above licenses.

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

(Action: Applicant)

Case No. 55 **M/s. Melog Speciality Chemicals Pvt. Ltd., Mumbai**
F.No. HQRPRCAPPLY00004252AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: Refund of excess receipt of MEIS benefit for the export made between 11.10.2017 & 05.02.2020.

The applicant stated that they are engaged in the export of various chemical products manufactured at their plant Ambarnath in Maharashtra state. They have been exporting above product to one of their valued customer in Japan. This product was exported under MEIS Scheme during the currency of the scheme. Between 11.10.2017 and 05.02.2020 they have exported under 16 S/Bills by mentioning wrong HS Code by oversight. This has been noticed by the Director of Revenue Intelligence, Surat and they have asked them to refund the excess amount with interest which they have paid. They have now received a Show Cause Notice dated 23.12.2022 from O/o Commissioner of Customs (NS-1) Nhavasheva as to why personal penalty should not be imposed on their Director. Since they have already paid the excess receipt of MEIS benefit along with the interest to the Govt. Of India. Hence they requesting to waive the demand of penalty raised by the Nhavasheva Customs House.

Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach to Customs Authority in the matter.

(Action: Applicant)

Case No. 56 **M/s. New Tea Beverages Exports Pvt. Ltd., Kolkata**
F.No. HQRPRCAPPLY00004228AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit against Shipping Bill No.1518828 dated 19.02.2020.

The applicant stated that their one of export shipment of Indian Black Tea made to Teheran, Iran vide S/Bill dated 19.02.2020 in INR through Vostro Mechanism, via UCO Bank. Since the Vostro account was maintained with UCO Bank towards payment received from exports made to Iran, UCO bank finally issued to them the eBRC against the exports proceeds realisation during the month of March 2022. The delay was

completely on the part of the bankers and there was none of their fault in this matter. Hence they are requesting to allow MEIS benefit against subject S/Bill.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC (i.e. after 01.01.2022) the firm has faced the problem which was beyond their control. Accordingly, it decided to allow MEIS benefit against Shipping Bill No.1518828 dated 19.02.2020 without late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 57 M/s. Bright Star Impex, Moradabad
F.No. HQRPRCAPPLY00004244AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit against 3 Shipping Bill No.(i) 4000207 dated 14.07.2020, (ii) 4000234 dated 24.07.2020, & (iii) 4000296 dated 27.08.2020.

The applicant stated that they have exported metal handicrafts items during the period of July 2020 to 27th August, 2020 to Hong Kong based overseas buyers under Invoices. It was peak time of Corona Virus covering entire world hence the adverse circumstances and dark future of all kind of international and national trade. Hence they are requesting to allow MEIS benefits of above mentioned S/Bills.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, decided to defer the case and ask the firm to submit revised detail of Shipping Bills showing the date of realisation and date of uploading the BRC by the banker and also submit the copy of BRC, for taking the decision.

(Action: Applicant)

Case No. 58 M/s. Syngenta India Ltd., Pune
F.No. HQRPRCAPPLY00004255AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit as per Trade Notice No.36 dated 09.10.2019 against 4 MEIS new ecom ref. No.(i) 03/00/049/78100/0752/5269 dated 23.12.2021, (ii) 03/00/049/78100/0752/5499 dated 23.12.2021, (iii) 03/00/049/78100/0756/1468 dated 10.01.2022 and (iv) 03/00/049/78100/0756/2300 dated 11.01.2022.

The applicant stated that as per the Trade Notice 36 dated 09.10.2019 for reactivated S/Bills and they have to follow the process define in the said Trade Notice and they have to submitted the request with new ECOM application to DGFT to remove the Late Cut for the reactivated S/Bills and the convert the online application to manual mode. As such they have submitted the request to DGFT due to time barred. In this connection they have already submitted the MEIS application under old ECOM No. . Due to BRC issue they approach to DGFT Delhi and as per the guidance received

DGFT office they have submitted the request for withdrawal of such MEIS application and as per RA DGFT Pune letter/Email, DGFT NIC reactivated the S/Bills covered under above mentioned ECOM application. They have to create the new ECOM application and after filling all the required information they have to submit the request to DGFT Delhi NIC to edit the late cut filed and convert the online application to manual mode. Hence they are requesting to allow revalidation of their MEIS application as per Trade Notice No.36 for the above mentioned ECOM No and release the late cut filed and convert the online application into manual mode.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 59 **M/s. Hindustan Tea Exporters, Kolkata**
F.No. HQRPRCAPPLY00004274AM23
Meeting No.34/AM23 held on 09.03.2023

Subject: To allow MEIS benefit against 2 Shipping Bills No.4979382 dated 05.09.2020 and 5134403 dated 12.09.2020.

The applicant stated that the matter pertains to grant of MEIS against two S/Bills. After realisation the AD Bank (UCO Bank) uploaded the EBRCs in DGFT portal on 25.08.2022 but unfortunately, the same are not available in MEIS module of DGFT site. The matter was raised in helpdesk and advised to approach PRC. It is a matter of sheer dismay that this simple problem of department could not be solved and by this time the MEIS scheme has been withdrawn. Hence they are requesting to allow revalidation of MEIS license.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length and it decided to refer the issue to EGTF- Division for its examination and resolution.

(Action: Applicant/EGTF- division)

Case No. 60 **M/s. Globion India Pvt. Ltd., Secunderabad**
F.No. 01/60/162/786/AM20/PRC
Meeting No.34/AM23 held on 09.03.2023

Subject: Regularization of exports made outside EOP up to December, 2019 against 6 EPCG Authorization No.(i) 0930004293 dated 12.08.2008, (ii) 0930004596 dated 15.12.2008, (iii) 0930004646 dated 06.01.2009, (iv) 0930004910 dated 28.05.2009, (v) 0930005301 dated 13.11.2009 & (vi) 0930005302 dated 13.11.2009 and Extension of EOP up to June, 2022 against 1 EPCG Authorization No. 0930005196 dated 05.10.2009 without any composition fee on block-wise and EO extension period.

This case was last considered in PRC Meeting No.17/AM21 (Case No.09) held on 09.12.2020 wherein the Committee regularised / extension of 7 EPCG Authorisations without imposing any composition fee. The shipping bills should not be a free shipping bill. The other terms and conditions towards fulfilment of EO shall remain same as per Policy/HBP provision. RA Hyderabad vide their letter No.09/34/040/00535/AM09 dated 21.2.2023 seeking clarification whether free S/Bills with Scheme reward "YES" can be considered for EO fulfilment under EPCG licenses.

The applicant stated that export products under these EPCG authorizations are Poultry vaccines, which unlike other normal products are highly technical having public health issues and other sensitive concerns. There were delays in vaccine registration in foreign countries, which takes anywhere between 24-36 months post receipt of commercial license. Incidences of Bird Flu in India for the last one year has caused delay in application reviews. Exit of joint venture partner – Lohmann Animal Health (LAH), Germany post its acquisition in end of 2015, resulted in withdrawal of exports of vaccines viz. IBH120 strain, ND+IB Live, IBD Cu 1M, Coryza Killed and ND C131.

Moreover, the exports of Globion vaccines were under the purview of Lohmann Animal Health till the termination of joint venture agreement. Post exit of JV, Globion had to scout for alternative sources of vaccines strains. The vaccines manufactured from these strain being New Drugs have to be registered. Two such products viz. Avian Infectious Bronchitis vaccine, H120 strain acquired from M/s Woogene B&G, Korea in 2017 and Infectious Coryza vaccine, Inactivated from University of Queensland in 2016 are under registration. Considerable time lag between import of machines, commissioning and commercial production, and longer incubation period for registration time lines for vaccines in India contributed to delays in exports. Further firm has submitted that the composition fee is in the nature of penalty and therefore, is not required to be paid in cases of bonafide default. Hence requested for extension of EOP upto June 2022 without any composition fee, counting of shipping bills where EPCG authorization numbers are not mentioned and regularization of exports made after expiry of EOP is allowed.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm along with the report received from RA, Hyderabad and discussed the matter at length. The Committee decided to maintain the earlier decision of PRC in its Meeting No.17/AM21 dated 09.12.2020 (Case No.09).

(Action: Applicant)

