Date of Uploading 18/11/2021

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 02.11.2021 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.15/AM22 held on 02.11.2021

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri Hardeep Singh — Addl. DGFT
3. Shri Anil Aggarwal — Addl. DGFT
4. Shri AkashTaneja — Addl. DGFT
5. Shri Amiya Chandra — Addl. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. ITC Limited, Secunderabad	1
2.	M/s. Dana India Pvt. Ltd., Pune	2
3.	M/s. Pandrol Rahee Technologies Pvt. Ltd., Kolkata	3
4.	M/s. GKB Hi-Tech Lenses Private Limited, Goa	4
5.	M/s. Superhouse Limited, Kanpur	5
6.	M/s. Thermosol Glass Private Limited, Ahmadabad	6 to 8
7.	M/s. Tulsyan NEC Limited, Bangalore	9
8.	M/s. General Mills India Private Limited, Mumbai	10
9.	M/s. Delight Lifelike Products Pvt. Ltd., Indore	11
10.	M/s. Prakash Chemicals International Pvt. Ltd., Vadodara	12 & 13
11.	M/s. Movement Impex Trading Co., Mumbai	14
12.	M/s. Adani Wilmar Limited, Kutch	15
13.	M/s. APS Hydro Pvt. Ltd., New Delhi	16
14.	M/s. Shree Ganesh Remedies Limited, Ankleshwar	17
15.	M/s. Gold Plus Glass Industry Ltd., New Delhi	18

PH Case No. 01 M/s. ITC Limited, Secunderabad
F. No.HQRPRCAPPLY00128836AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: To allow MEIS benefit against Shipping Bill No.4453713 dated 25.04.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021. Shri Balu Mahender, Authorized Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that they could not apply for MEIS scrip in DGFT portal for Shipping Bill No.4453713 dated 25.04.2018 due to BRC value mismatch. They have repeatedly followed up with Bank for correction but the issue remained unresolved. Moreover, due to pandemic situation, Bank has taken time and responded with delay. By the time this was resolved in the system and for them to apply E-com application system is showing scrip value "0" due to time lapse. During the course of hearing, the firm has informed before the Committee that the payment of above shipping bill has been realized on 25.06.2018 and BRC was finally uploaded by the Bank on 10.05.2021.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to allow MEIS benefit against Shipping Bill No.4453713 dated 25.04.2018. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad/ EDI/NIC for necessary updation in the System)

PH Case No. 02 M/s. Dana India Pvt. Ltd., Pune
F. No.HQRPRCAPPLY00000670AM22
Meeting No.15/AM22 held on 02.11.2021

Subject:To allow MEIS benefit against 30 shipping bills.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021. Shri Vijay Nandre, Authorized Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that they have obtained the MEIS Scrip No.3119032472 dated 01.02.2019 from RA, Pune. Upon the receipt of the scrip and during the internal verification, it is observed that the Shipping Bill No.6437138 dated 14.03.2016 appeared in two File No.31/21/090/83617/AM17 and 31/21/090/84250/AM17. They have inadvertently applied and issued the duty credit scrip against the Shipping Bill No.6437138 dated 14.03.2016 against File No.31/21/090/84250/AM17. They have not utilized the said license and not availed any duty benefit against the same. Also the original MEIS scrip has been submitted to RA, Pune. Further, they have approached to RA, Pune regarding the cancellation of MEIS credit Scrip No.3119032472 dated 01.02.2019 issued against File No.31/21/090/84250/AM17 and issued the re-activation letter against the said file. But while applying for the MEIS license against the E-com No.31/00/005/55400/0639/8186, the late cut for all the 30 shipping bills appeared /showing 100% late cut. They are applying as per Trade Notice No.36 dated 09.10.2019. However, they are not able to file the online application for MEIS. Hence, they are requesting to allow MEIS benefit against all the 30 shipping bills.

Decision: The Committee heard the case on the basis of submission made by the firm and discussed the matter at length and observed that no policy relaxation is required in this case. Accordingly it decided to withdraw this case from PRC and decided to advise the firm to follow the instructions laid down in Trade Notice No.36/2015-2020 dated 9th October, 2019 in the matter.

(Action: Applicant)

PH Case No. 03 M/s. Pandrol Rahee Technologies Pvt. Ltd., Kolkata
F. No.HQRPRCAPPLY00130665AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Extension of EOP against Advance Authorization No.0210208768 dated 30.10.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021. Shri Varun Bhojak, SGM Commercial-Operations, Shri Nikunj Goenka, DGM – Accounts & Finance and Shri Sajjan Agarwal, Consultant appeared on behalf of the firm and made the following submissions:

The applicant stated that they have imported against the subject advance authorization but they have missed to fulfill the export obligation due to following reasons. (i) Due to Covid-19 pandemic, their plant as well as all departments were under lockdown. (ii) Their plant is situated in Hyderabad and head office is in Kolkata wherein all the financial & license related matters are being coordinated. Hence, there was a lack of communication during Covid-19 due to which the mapping of exports was missed. (iii) Original Authorization was lying with Hyderabad plant, therefore they were not able to avail the benefit of Public Notice 67 dated 31.03.2020. (iv) Their employees who were handling the subject of Advance Authorization were unavailable during the Covid-19 lockdown. (v) Response from overseas buyer was very poor due to the pandemic.
Further, stated that due to the above mentioned reasons, exports during the said period were made with duty drawback and advance authorization was being missed to be tagged in the shipping bill. However, they have export orders in hand and manufacturing of Elastic Rail Clips in their plant in Hyderabad for supplies to export orders shall be ongoing. Hence, requested for EOP extension for 6 months from the date of renewal of the license by DGFT.

Decision: The Committee heard and examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that a Notification No.28 dated 23.09.2021 has already been issued recently by DGFT in this regard allowing an additional opportunity of EO extension in such cases. Accordingly It decided to advice the applicant that they may take action as per that notification.

(Action: Applicant)

PH Case No. 04 M/s. GKB Hi-Tech Lenses Private Limited, Goa
F. No.HQRPRCAPPLY00084405AM21
Meeting No.15/AM22 held on 02.11.2021

Subject: To allow MEIS benefit against 293 Shipping Bills pertaining for the period 2015-16, 2016-17 and 2017-18.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021. Shri Yashwant Mestri, Manager – EXIM appeared on behalf of the firm and made the following submissions:

The applicant stated that have submitted number of applications to Jurisdictional office at SEEPZ, Mumbai for the purpose of availing MEIS duty scrip. They were in Denied Entity List (DEL) at the time of submission of these applications, hence MEIS was denied to them. Their name has been removed from DEL from dated 23.06.2020. They have approached SEEPZ Mumbai, after their IEC has been withdrawn from DEL list but SEEPZ was unable to issue MEIS license since said e-com applications were not visible on website. Also they have directed to follow the procedure as per Trade Notice No.36/2015-20 dated 09.10.2019. Hence, they are requesting to reload the said shipping bills and allow MEIS benefit for all the 293 shipping bills by filing fresh applications under new e-com application without late cut.

<u>Decision</u>: The Committee heard and discussed the case at length and found no merit or hardship in the arguments made by the firm because firm was under DEL for a short time and enough time was available to the firm for making the MEIS applications. Hence it decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 05 M/s. Superhouse Limited, Kanpur
F. No.HQRPRCAPPLY00006399AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Clubbing of 2 Special Advance Authorization No.0610038570 dated 03.03.2017 and 0610038822 dated 27.02.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021,Shri Saleem Akhtar, AGM – Export/Import appeared on behalf of the firm and made the following submissions:

The applicant stated that they have obtained the above two special advance authorizations under Para 4.04 of the same import and export products. In order to cover the excess export in one authorization, they have applied redemption with clubbing to RA, Kanpur. But their request was rejected on the ground that there is no such provision. Clubbing needs to be allowed as the same is allowed in case of other duty exemption scheme. Moreover there is no revenue loss and no violation of any policy provisions rather it facilitate the exporter. Further, they have fulfilled all the terms and conditions as stipulated of Para 4.38 of HBP VOL-01.Hence, they are requesting for Clubbing of said 2 authorisations.

Decision: The Committee heard and went through the submission made by the firm and discussed the matter at length. After discussions, it decided to allow clubbing of 2 Special Advance Authorization No.0610038570 dated 03.03.2017 and 0610038822 dated 27.02.2018 which pertain to Special Advance Authorisation Scheme. The other terms and conditions for clubbing shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kanpur)

PH Case No. 06 M/s. Thermosol Glass Private Limited, Ahmadabad
F. No.HQRPRCAPPLY00133336AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Extension in EOP against EPCG No.0830004636 dated 19.01.2012.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021, but firm vide mail dated 01.11.2021 intimated that the concerned person is suffering from dengue and requested to adjourn for PH. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 07 M/s. Thermosol Glass Private Limited, Ahmadabad
F. No.HQRPRCAPPLY00133346AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Extension in EOP against EPCG No.0830004541 dated 30.11.2011.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021, but firm vide mail dated 01.11.2021 intimated that the concerned person is suffering from dengue and requested to adjourn for PH. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 08 M/s. Thermosol Glass Private Limited, Ahmadabad
F. No.HQRPRCAPPLY00133329AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Extension in EOP against EPCG No.0830004980 dated 25.07.2012.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021, but firm vide mail dated 01.11.2021 intimated that the concerned person is suffering from dengue and requested to adjourn for PH. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 09 M/s. Tulsyan NEC Limited, Bangalore
F. No.HQRPRCAPPLY00133508AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Clubbing of 3 Advance Authorization No.0710087342 dated 29.03.2012, 0710105991 dated 22.07.2014 and 0710107239 dated 19.12.2014.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021. Shri R.P. Shanthakumar, Chief Financial Officer appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.26/AM21 dated 26.03.2021 (Case No.10) wherein the Committee has rejected the case. The applicant stated that they are seeking for clubbing of above subjected authorizations based on the terms of Public Notice No.16/2015-2020 dated 04.06.2016 Point No.6 (vii) (a) which stated that "clubbing of authorizations issued before 05.06.2012, only such advance authorization shall be clubbed which have been issued within 36 months from the date of issue of the earliest authorization". Hence, requested to allow for clubbing of above authorizations.

Decision: The Committee heard and reviewed the case on the basis of justification submitted by the applicant and discussed the matter at length. It was observed that exports against these AAs have been completed till 2016 and request for clubbing before RA has been filed in 2018 itself. After discussions, the Committee decided to relax the condition of 18 months from the date of issue of first Advance Authorisation for clubbing of 3 Advance Authorization No.0710087342 dated 29.03.2012, 0710105991 dated 22.07.2014 and 0710107239 dated 19.12.2014 for regularization purpose only. The other terms and conditions for clubbing shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

PH Case No. 10 M/s. General Mills India Private Limited, Mumbai
F. No.HQRPRCAPPLY00135189AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: To condone the delay in filing TMA application for period April 2020 to June 2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021. Shri Srinivasa Rao Malipeddi, Logistic Manager – Export/Imports and Shri Dhaval Shah, Partner appeared on behalf of the firm and made the following submissions:

The applicant stated that they had prepared the TMA application and was digitally signed by them. Subsequently, application fees were to be paid to complete the online process and file the application. They were trying to make the payment of

Vinant

filing fees, however due to technical issue in the website, they were not able to submit the application for the period April 2020 to June 2020. They had raised the ticket on DGFT portal for the said issue for which reply was received on 02.07.2021. However, by this time period the due date had expired and they were not able to access the application for fees payment. Considering the fact that they have practically made all the possible efforts but have not been able to file the application within the due date because of reasons beyond their control. Hence, requested to condone the delay in submission of TMA application and allow them to complete the online application for the period April 2020 to June 2020.

Decision: During the course of personal hearing, the applicant intimated to the Committee that their case has already been settled and requested to withdraw their application from PRC. Accordingly, the case has been withdrawn.

(Action: Applicant)

PH Case No. 11 M/s. Delight Lifelike Products Pvt. Ltd., Indore
F. No.HQRPRCAPPLY00136507AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Condonation of procedural lapse in incorrect feeding of freight amount in 3 TMA applications (July to September 2019, October to December, 2019 and January to March, 2020).

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021,but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 12 M/s. Prakash Chemicals International Pvt. Ltd., Vadodara
F. No.HQRPRCAPPLY00131492AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Revalidation of DFIA License No.3410044490 dated 11.09.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021, Shri Aditya Goyal, Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.02/AM22 dated 04.06.2021 (33), wherein the Committee has rejected the case. The applicant stated that they are exporting chemicals and allied products across the globe based in Vadodara, Gujarat. Their main export products are Caustic Soda Flakes/Solids which they have been exporting to African and Latin American countries. They use Caustic soda lye as the raw material to manufacture the export product viz. Caustic soda flakes/solids. They have exported their products under the said DFIA license which was valid until 30.09.2020. They were not able to utilize under the validity period due to the following reasons; (i) Not only in India, but globally manufacturing activity has comedown drastically due to lockdowns and similar restrictions because of Covid-19

Uyank

pandemic. Such reduction in manufacturing has led to acute shortage of raw materials causing unavailability of the same leading to reduced production and at times complete shutdown of production. (ii) This situation led to acute slowdown in Indian as well as global economies, which caused foreign trade activities a massive hit. Moreover, their staff including senior management were exposed to Covid-19 and ought a long way to survive and rejoin work. Hence, they are requesting for revalidation of above DFIA enabling them to sustain through this period of uncertainty and chaos.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly it decided to accede to the request of the firm and allowed revalidation up to 31.03.2022 against DFIA No.3410044490 dated 11.09.2018. It also decided that no further revalidation would be granted in this case. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

PH Case No. 13 M/s. Prakash Chemicals International Pvt. Ltd., Vadodara
F. No.HQRPRCAPPLY00142935AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Revalidation of 05 DFIA Authorization No.(i) 3410043968 dated 14.03.2018, (ii) 3410044220 dated 08.06.2018, (iii) 3410044489 dated 11.09.2018, (iv) 3410044493 dated 11.09.2018 and (v) 3410044494 dated 12.09.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021.Shri Aditya Goyal Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.02/AM22 dated 04.06.2021 (15), wherein the Committee has rejected the case.The applicant stated that they are exporting chemicals and allied products across the globe based in Vadodara, Gujarat. Their main export products are Caustic Soda Flakes/Solids which they have been exporting to African and Latin American countries. They use Caustic soda lye as the raw material to manufacture the export product viz. Caustic soda flakes/solids. They have exported their products under the said DFIA license which was valid until 30.09.2020. They were not able to utilize under the validity period due to the following reasons; (i) Not only in India, but globally manufacturing activity has comedown drastically due to lockdowns and similar restrictions because of Covid-19 pandemic. Such reduction in manufacturing has led to acute shortage of raw materials causing unavailability of the same leading to reduced production and at times complete shutdown of production. (ii) This situation led to acute slowdown in Indian as well as global economies, which caused foreign trade activities a massive hit. (iii) Caustic Soda lye is imported from Iran and China, on one hand Iran is facing sanctions and trade with Iran is not possible, hostile relations with China has led review of orders and deferment of future import orders in view of uncertainty in trade. (iv) These has made it impossible for them to import or find a buyer to transfer the subject authorisations as even now utilization of these authorisations are subject to restorations of industrial manufacturing activities both domestically and abroad.

Moreover, their staff including senior management were exposed to Covid-19 and ought a long way to survive and rejoin work. Hence, requested for revalidation of above DFIAs enabling them to sustain through this period of uncertainty and chaos.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly it decided to accede to the request of the firm and allowed revalidation up to 31.03.2022 against 5 DFIA No.(i) 3410043968 dated 14.03.2018, (ii) 3410044220 dated 08.06.2018, (iii) 3410044489 dated 11.09.2018, (iv) 3410044493 dated 11.09.2018 and (v) 3410044494 dated 12.09.2018. It also decided that no further revalidation would be granted. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

PH Case No. 14 M/s. Movement Impex Trading Co., Mumbai
F. No.HQRPRCAPPLY00137653AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Condonation of procedural lapse for not mentioning the name of supporting manufactures in the Shipping Bill No.7017107 dated 18.09.2019 of DFIA as per para 4.27 of FTP.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021,but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 15 M/s. Adani Wilmar Limited, Kutch
F. No.HQRPRCAPPLY00138017AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Extension of EOP against Advance Authorization No.0810144310 dated 17.01.2019.

The applicant has stated that by virtue of Notification no. 28/2015-20 dated 23.09.2021, their EOP has been extended against Advance Authorization till 31.12.2021. Hence, they have withdrawn their case from PRC.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021,but firm vide mail dated 01.11.2021 informed that their case has already been settled and requested to withdraw their application from PRC. Accordingly, the case has been withdrawn.

(Action: Applicant)

PH Case No. 16 M/s. APS Hydro Pvt. Ltd., New Delhi
F. No.HQRPRCAPPLY00138044AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Relaxation of the condition of Para 7.03 (a) of Hand Book of Procedures 'that IEC should be in existence at the time of supply / receipt of goods'.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021. Shri Ramesh Chandra Rustagi, Vice-President, Shri Ishu Goel, Manager and Shri Guruprasad Banerji Authorized Representative appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.23/AM21 dated 18.02.2021 (Case No.15), wherein the Committee has rejected the case. The applicant stated that they are a small company duly registered with GST Authority and not engaged in either imports or exports since their inception. They only take up civil construction projects including turnkey projects within India and procure goods locally. It is fact that they had obtained the IEC before filing the application for refund of TED. As per the policy, they have submitted all documents along with a copy of IEC obtained before date of making application for refund. Rejection of refund application on technical grounds of not having IEC at the time of domestic supply is against the avowed policy of the govt. Since no foreign exchange is involved and the supply has been made within India, possession of IEC should not be a mandatory requirement for claiming deemed export benefit in their case. Hence, requested to grant relief by relaxing the requirement of obtaining IEC at the time of supply of goods.

Decision: The Committee heard and reviewed the case on the basis of application made by the firm and observed that there is no merit in their case. Accordingly, the Committee decided to maintain rejection of the earlier decision of PRC in its Meeting No.23/AM21 dated 18.02.2021(Case No.15).

(Action: Applicant)

PH Case No. 17 M/s. Shree Ganesh Remedies Limited, Ankleshwar
F. No.HQRPRCAPPLY00138954AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: Waiver of procedural requirement of composition fee for EOP extension against Advance Authorization No.3410045545 dated 17.10.2019.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021,but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 18 M/s. Gold Plus Glass Industry Ltd., New Delhi
F. No.HQRPRCAPPLY00171637AM22
Meeting No.15/AM22 held on 02.11.2021

Subject: (i) To allow Export under 2 License No.530146782 dated 30.07.2008 and 530146894 dated 13.08.2008 beyond 12 year (extension required upto 31st Dec 2021) to fulfil export obligation.

(ii) To allow condonation of procedural lapse for considering SEZ exports in 8 License No.530147890 dated 04.12.2008, 530147846 dated 24.11.2008, 530147234 dated 18.09.2008, 530146'78 dated 30.07.2008, 530148327 dated 02.02.2009, 530144915 dated 05.11.2007, 530147287 dated 23.09.20088 and 530156887 dated 08.1.2011.

(iii) To remove the name of the company from Denied Entity List (DEL).

(iv) To allow condonation of the procedural lapse for not mentioning the EPCG license number in the shipping bill towards fulfillment of EO.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2021. Shri Subhash Tyagi, Chairman, Shri Tarun Jain, CFO and Shri Keshav Lahoti, CS appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.06/AM22 dated 13.07.2021 (Case No.24). The applicant stated the following.

(i) They had applied for extension for completing EO in 5 EPCG licenses beyond 12 years. But it was not allowed for 2 licenses no. 530146782 dt. 30.07.2008 & 530146894 dt. 13.08.2008. They understand that 6 months extension has been granted to licenses expiring between 01.08.2020 – 31.7.2021 to do exports till 31.12.2021. Hence they are requesting for extension till 31.12.2021 to the company also for above said licenses for fulfilling EO. They had already made exports to the tune of Rs.11.89 crore under these licenses. The exports were hit adversely last year due to Covid lockdown and they assure that they would make all efforts to fulfill the EO and for any unfulfilled EO post 31.12.2021. They shall be depositing required duty.

(ii) They had applied for condonation of procedural lapse for not submitting bill of exports and allow SEZ exports for redemption of 8 licenses. But same was not allowed by the Committee.They had also applied to Delhi High Court , but no hearing has been made in their case due to Covid. They have all supporting documents to prove exports such as ARE-1, Bank Certificate in Appendix 22B and the same has been submitted to RA for Redemption of licenses. Hence, requested to allow the same and save the hardship which they are facing through so that the licenses can be redeemed and compliance done.

(iii) They had been placed in the Denied Entity List (DEL) under 14 licenses. They have already completed export under 12 EPCG licenses for which papers have been filed for redemption in 10 licenses and papers are under process of filing for redemption in other 2 licenses. For 2 licenses, they have already applied for granting extension to fulfill the EO and exports are continuing in the same. However, since he licenses are expired, the exports shipping bill is not able to pick the licenses number at the time of exports which is resulting in further hardships at their end. Hence, requested to remove the name from DEL.

(iv) They had been making exports through Nepal and other countries and at the time of filing shipping bill, the EPCG license number is not there as the licenses were expired and also due to procedural lapse. Therefore they are requesting to condone this procedural lapse as the exports have been made and proof is shipping bill, ARE-1, Commercial Invoice and Proof of Bank Certificate under Appendix 22B have been submitted.

Decision: The Committee heard and reviewed the case on the basis of application made by the firm and observed that there is no merit in the request mentioned at Sl.No. (i), (ii) and (iii). Accordingly, the Committee decided to maintain the earlier decision of PRC in its Meeting No.06/AM22 dated 13.07.2021(Case No.24). Further, the Committee did not found any merit or hardship in the request mentioned at Sl.No.(iv). Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

*****