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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 26.10.2021 under the Chairmanship of Shri Amit Yadav,
Director General of Foreign Trade

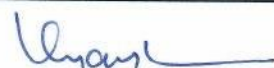
Meeting No.14/AM22 held on 26.10.2021

The following members were present in the meeting:

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|-----------------------|------------|
| 1. Shri Vijay Kumar | Addl. DGFT |
| 2. Shri Amiya Chandra | Addl. DGFT |
| 3. Shri Hardeep Singh | Addl. DGFT |
| 4. Shri Anil Aggarwal | 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. AKR Impex Pvt. Ltd., Tami Nadu	01
2.	M/s. Pinnacle Clothing Co., Noida	02
3.	M/s. K.M. Oil Industries Ltd., Kannur	03
4.	M/s. Paramount Industries, Bangalore	04
5.	M/s. H.M Fashion India, Punjab	05
6.	M/s. Pradeep Industries, Khandwa	06
7.	M/s. Star Exports, Mumbai	07
8.	M/s. KLJ Polymers & Chemicals Ltd., Delhi	08
9.	M/s. General Export Enterprises, Mumbai	09
10.	M/s. Dalas Biotech Ltd., Delhi	10
11.	M/s. KV Aromatics Pvt. Ltd., Gautam Budh Nagar (UP)	11
12.	M/s. SP Exims, Bengaluru	12
13.	M/s. Polycab India Ltd., Mumbai	13& 14
14.	M/s. Taikisha Engineering India Pvt. Ltd., Thane	15
15.	M/s. ITC Ltd., Secunderabad	16
16.	M/s. Omega Plasto Ltd., Vadodara	17
17.	M/s. Sapa Extrusion India Pvt. Ltd., Chittoorkuppam	18
18.	M/s. Shree Sudershan Polyfab, Surat	19
19.	M/s. Bharat Exports, New Delhi	20
20.	M/s. Hyundai Motor India Ltd., Tamil Nadu	21
21.	M/s. Technova Imaging Systems Pvt. Ltd., Mumbai	22
22.	M/s. Sai Ram International Pvt. Ltd., Noida	23
23.	M/s. Dishman Pharmaceuticals and Chemicals Ltd., Ahmedabad	24
24.	M/s. Apollo Tyres Ltd., Gurgaon	25



25.	M/s. S.S. International, Jaipur	26
26.	M/s. Surtex Prophylactics (India) Pvt. Ltd., Bangalore	27
27.	M/s. Leistung Engineering Pvt. Ltd., Ahmedabad	28
28.	M/s. Honeywell Automation India Ltd., Pune	29
29.	M/s. Ronak Chemicals, Gujarat	30

Case No. 01 **M/s. AKR Impex Pvt. Ltd., Tami Nadu**
F. No.HQRPRCAPPLY00144274AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Extension of EOP against Advance Authorization No.0410165052 dated 01.01.2019.

The applicant stated that the subject advance authorization is for the export product of processed pulses under SION E-36 for import item of raw pulses. They could not complete the EO in terms of quantity & value within original EOP due to the varying government policies in the last 2 years and the international market was not conducive for exports. Their buyer had defaulted in the orders contracted and also refused to pay of some exports. This resulted in their account becoming delinquent in bank & their bank account becomes NPA. Their banking operations were stopped and they were not able to operate, due to recent Covid-19 restriction. Their export markets were also closed. In view of these, they have requested for extension of EOP for 6 months from the period of approval / endorsement to fulfill the balance EO in terms of quantity & value both with minimum 15% value addition.

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. 02 **M/s. Pinnacle Clothing Co., Noida**
F. No.HQRPRCAPPLY00145130AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Regularization of export made beyond EOP (within 38 months and 22 days) against Advance Authorization No.0510403957 dated 07.09.2017.

The applicant stated that they have obtained the above Advance Authorization with the initial EO period of 18 months and obtained first EOP extension from RA i.e. up to 24 months (07.09.2017). Within 24 months, 57.12% shipments had shipped against Shipping Bill No.2408423 dated 24.01.2018 and 2414251 dated 24.01.2018. Not any goods shipped due to Covid-19 and lockdown, buyer had postponed order. Balance 42.88% shipments had shipped within 38 months 22 days against Shipping Bill No.6830447 dated 28.11.2020. Hence, requested for extension of EOP of 38 months and 22 days i.e. up to 28.11.2020 for regularization of exports which have already been made.



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**.

(Action: Applicant)

Case No. 03 **M/s K.M. Oil Industries Ltd., Kannur**
F. No.HQRPRCAPPLY00145421AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Extension of EOP against Advance Authorization No.1010059996 dated 20.07.2018.

The applicant stated that the subject advance authorization was obtained for import of copra and export of coconut oil and they have made 2 imports against the said authorization. These imports were covered under Appendix 4J and hence the initial EOP was 90 days from the date of clearance of goods against each Bill of Entry. They have fulfilled the entire export obligation in terms of quantity and value against the above authorization. However, a few shipping bills were beyond the EOP for reasons stated below. Nonetheless, the advance authorization number was endorsed on all the shipping bills.

(a) Against the 1st Bill of Entry No.7821113 dated 29.08.2018; they required regularization for a period of 132 days from the date of expiry of the initial EOP. They did not obtain first extension of EOP from the RA. Further stated that out of total EO of 32683 kg, they have exported 15790 kg within the initial validity, rendering a shortfall of 16893 kg to be fulfilled beyond the period of validity. This shortfall has already been exported (17215 kg) through 3 Shipping Bills dated 21.03.2019, 08.04.2019 and 10.04.2019. Hence, for these 3 shipping bills, they had requested for regularization of delay of 132 days from the initial period of validity i.e. from 29.11.2018.

(b) Against the 2nd Bill of Entry No.4132186 dated 19.07.2019, they required regularization of delay for a period of 60 days from 04.12.2019 (period of validity). In this case, they have obtained an extension of EOP for 45 days from RA. The applicant also stated that out of total EO of 32683 kg, they have exported 17538 kg within the first extended validity period, rendering a shortfall of 15145 kg to be fulfilled beyond the period of extended validity. This shortfall has already been exported through 2 shipping bills dated 14.12.2019 and 01.02.2020. Hence, requested for regularization of delay of 60 days from 04.12.2019 (extended period of validity). For the 1st shipping bill dated 14.12.2019, they have already exported the quantity of 10920 kg and regularization required for only 12 days. However, for 2nd shipping bill, they required extension for 60 days.

Firm has further explained that During September 2018, Kerala was gripped with severe floods with greater gravity in North Kerala where their factory is situated. Their factory and the allied set up were totally devastated. However, with great difficulty they have been able to partially fulfill their EO during October and November 2018. The balance outstanding quantity of exports could be exported only during March and April 2019. Hence, they are requesting for regularization of exports for a period of 132 days. Due to this reason, they could not even apply to RA Cochin for 1st extension of EOP. For the 2nd Bill of Entry, the delay in export was a consequential delay arising from the delay of imports due to the September flood.



Since the operations of the factory from September 2018 onwards was not in full swing, some of the export orders were cancelled and they had to run round for fresh orders. Therefore, imports were delayed for a period of nearly 4 months. In this case, they sought and obtained 1st extension of export obligation of 45 days from RA Cochin. A further extension for regularization for 60 days is now sought for against this Bill of Entry.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. The Committee decided to allow EOP extension against 1st bill of entry no.7821113 dated 29.08.2018 up to 10.04.2019 (132 days period) and 2nd bill of entry no.4132186 dated 19.07.2019 up to 04.02.2020 (60 days period) only for regularization of Advance Authorisation No.1010059996 dated 20.07.2018 subject to payment of composition fee @ 1% per month from the expiry of EOP on the unfulfilled FOB value. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 04 **M/s. Paramount Industries, Bangalore**
F. No.HQRPRCAPPLY00145797AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Revalidation of MEIS No.0719043830 dated 13.06.2019.

The applicant stated that due to Covid-19 pandemic, they were not able to sell or utilize their MEIS License No.0719043830 dated 13.06.2019 and the same has been expired. Hence, they are requesting to revalidate the MEIS license.

Decision: The Committee went through the statement 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. 05 **M/s. H.M Fashion India, Punjab**
F. No.HQRPRCAPPLY00145891AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Extension of EOP against Advance Authorization No.3010103911 dated 27.12.2016.

The applicant stated that they have fulfilled EO 48.50% quantity wise and 52.50% value wise within 1st EOP extension i.e. up to 27.12.2018 against the subject Advance Authorization. After 27.12.2018 they have fulfilled balance EO quantity i.e. 59.25% and value i.e. 60.35%. Total EO fulfilled is 107.75% quantity and 112.85% value and applied for redemption at RA, Ludhiana with request to allow 2nd extension. During 1st EO extension, 8801 pcs were to be exported but due to some manufacturing problem 8649 pcs exported and during next four months i.e. up



to 25.04.2019 export made in excess. Hence, they are requesting for 2nd EOP extension to regularize the exports.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 25.04.2019 against Advance Authorization No.3010103911 dated 27.12.2016 for regularization purpose only subject to payment of composition fee @ 1% per month from the expiry of EOP on unfulfilled FOB value. The other terms and conditions for fulfillment of export obligation 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-Ludhiana)

Case No. 06 M/s. Pradeep Industries, Khandwa
F. No.HQRPRCAPPLY00146175AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Revalidation of Import License No.5619011747 dated 15.10.2020 for restricted item.

The applicant stated that they have Special Import License No.5619011747 dated 15.10.2020 for import of Green Mung. Their one consignment was dispatched from Tashkent (Uzbekistan) on 16.02.2021 and which was expected to reach at JNPT with a transit time of maximum 15-20 days via Iran on mid of March. But due to adverse weather conditions and parallel road and sea connectivity, the vessel could not call JNPT port and delayed due to unavoidable circumstances which are beyond the human control. The validity of import under subject license was 31.03.2021, even the Bill of Entry was filled on 30.03.2021. But due to the adverse weather conditions and road connectivity, the vessel could not get the connecting vessel and resulting it has reached at JNPT port on 03.04.2021 (just 3 days delay only) (IGM for subject vessel being filed on 03.04.2021). This has resulted in an unfortunate delay of just 3 days & the clearance of the cargo has been put on hold by Customs. They have approached concern Customs Port to release the cargo but in question they have been informed them to re-validate the license for 3 days more. The applicant could not apply for revalidation due to Covid-19 pandemic. Further, as per the Notification No.S.O. 1858(E) dated 15.05.2021 whereby the import of 3 items, Tur, Moongand Urad (Mapte) have been allowed for import without import authorization. Thus, these items have been placed under Free Category. Hence, requested to re-validate the license for 3 days.

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. 07 M/s. Star Exports, Mumbai
F. No.HQRPRCAPPLY00146270AM22
Meeting No.14/AM22 held on 26.10.2021



Subject: Condonation of delay in filing of RoSCTL application in respect of 3 Shipping Bills (No.2790797 dated 22.05.2020, 2864732 dated 27.05.2020 and 3126738 dated 11.06.2020).

The applicant stated that at the time of RoSCTL application of the above three shipping bills, the systems was not allowing them to claim the RoSCTL benefit. As per Para 4.95 (k) of HBP, for shipping bills with LEO date on or after 01.01.2020, the last date for filing online applications will be within one year from the date of LEO. After these deadlines, no application can be filed and the shipping bills would be time barred. There is no provision of late cut under RoSCTL. Further stated that due to Covid-19 lockdown in Mumbai and travel restrictions on account of the second wave, they were not able to compile the documents for application and therefore the submission time of RoSCTL lapsed for the above 3 shipping bills. An application for RoSCTL requires a physical Digital Signature Certificate (DSC Token) and due to Covid-19 travels restrictions in Mumbai, their staff was not able to reach the office and do the task on time. Once the travel restrictions were eased, they tried to apply for RoSCTL on 19.06.2021 but it is showing as lapsed. Hence, they are requesting to condone the delay in filing the RoSCTL applications and allow RoSCTL benefit for the said 3 shipping bills.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that a Notification No.26/2015-20 dated 16.09.2021 has already been issued regarding revised date for submitting online application up to 31.12.2021 for Scrip based FTP Scheme. Hence, no policy relaxation is involved in this case. Accordingly it decided to allow withdrawal of this case from PRC.

(Action: Applicant)

Case No. 08 **M/s. KLJ Polymers & Chemicals Ltd., Delhi**
F. No.HQRPRCAPPLY00146288AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Extension of EOP against Advance Authorization No.0510405782 dated 06.03.2018.

The applicant stated that they have obtained the above Advance Authorization No.0510405782 dated 06.03.2018 for export item PVC compound (Foam Grade). This grade is not their regular grade for manufacture and export. They had tried to get the orders for this grade but they were not able to secure orders. They kept on looking for buyers in International market and meanwhile Initial export obligation period (EOP) of their authorization got expired. They have applied for 1st EOP extension and got the same from CLA, New Delhi up to March 2020. However, due to Covid-19 pandemic and lockdown all over the globe, international market went in deep slow down and hence again they could not find the buyer. The first EOP extension also got expired. Now, as the situation is getting normal, they have been able to find export orders and also confident of completing the export obligation in next six months. Hence, requested for EOP extension for six months from the date of endorsement.



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 a Notification No. 28 dated 23.09.2021 has already been issued by DGFT in this regard allowing an additional opportunity of EO extension in such cases. It decided that applicant may take action as per that notification.

(Action: Applicant)

Case No. 09 **M/s. General Export Enterprises, Mumbai**
F. No.HQRPRCAPPLY00146570AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Revalidation of DFIA No.0310835094 dated 27.02.2020.

The applicant stated that they have obtained the DFIA No.0310835094 dated 27.02.2020 from RA, Mumbai which is valid up to 28.02.2021. But they could not transfer or own import within the validity because of Covid-19 lockdown. They are unable to renew the license. Hence, requesting to re-validate the license for 6 months.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly decided to accede to the request of the firm and allowed revalidation of DFIA No.0310835094 dated 27.02.2020 for a further period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 10 **M/s. Dalas Biotech Ltd., Delhi**
F. No.HQRPRCAPPLY00001691AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Waiver of interest on Custom Duty against 2 Advance Authorization No.0510305027 dated 12.10.2011 and 0510311321 dated 15.12.2011.

The applicant stated that the recession is a global trend for quite few years now due to which some export orders were delayed / cancelled, adversely affecting their export commitments / production. While there were fewer export orders due to global recession, (overseas as well as deemed) few buyers also cancelled their orders placed with them, as quite often they were asking for reduction of their sale price, than the agreed upon price rate they accepted the order. The above reasons are only illustrative and not exhaustive for their lagging in completion of EO on time. In Advance Authorization No.0510305027 dated 12.10.2011, they made exports up to 07.09.2015 (EO extended up to 11.10.2015). In other Advance Authorization No.0510311321 dated 15.12.2011, they made exports up to 20.06.2015 (EO extended up to 14.12.2015). Hence, all exports given in these licenses are within the EO period (after clubbing of both licenses). They elaborated that they will pay due Custom Duty. However, due to liquidity crunch, they were not in a position to pay



interest on due custom duties, due to which closures of licenses are pending. Their founder director and main force behind the company operations Mr. Anil Rajani got an eye infection called Para Fungal and passed away within 6 months of diagnosis on 09.12.2014. After his death, his wife Smt. Lekha Rajani took charge of the company and started handling day to day affairs of the company. Again miss-fortune fell on company. In 2016-17 active Director Mrs. Lekha Rajani was diagnosed to be suffering from Leukemia. For her treatment, the family members were quite frequently visiting Singapore, while one Director Ms. Deepika Rajani had to stay in Singapore all the time. Mrs. Lekha Rajani expired on 15.08.2018 in Singapore hospital. Another setback, in this period China played a dominant player in selling of Amoxicillin. Because they were the main seller of raw material of Amoxicillin i.e. 6APA and PHPG, they increased the prices of raw material and decreased the prices of Amoxicillin. Because of this, their company was adversely hit on export front because of this adverse pricing in China. India imposed Anti-dumping on Amoxicillin vide Notification No.21/2017-Customs (ADD) dated 16.05.2017. However, export prices were then affected, as Chinese becomes very aggressive in export markets, effecting prices dropped from USD 25 to USD 16. So, from end of 2018 onwards their company exports started upward trend. Since then, till Jan 2021, now company is able to clear off a bigger part of export liability arising from their other advance license having valued EO period. Further, they stated that they are nationalist and always ready and willing to support government. Recently, during oxygen crises in NCR, the government asked their help to set up oxygen unit, which was compiled by them. Hence, forgoing explanation and facts, they are requesting for waiver of interest on custom duty on their imports.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and found no merit or hardship in the arguments made by the firm. Accordingly, the Committee decided to reject the request of the applicant.

(Action: Applicant)

Case No. 11 **M/s. KV Aromatics Pvt. Ltd., Gautam Budh Nagar (UP)**
F. No. HQRPRCAPPLY00148469AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: To allow MEIS benefit against 4 time barred Shipping Bills No.(i) 4956886 dated 24.03.2017, (ii) 6291071 dated 25.05.2017, (iii) 7826937 dated 04.08.2017 and (iv) 5883485 dated 05.05.2017.

The applicant stated that the E-BRC for above mentioned shipping bills have been uploaded by Bank after a considerable delay of more than 3 years although the realization has been made on time. Some of their E-BRCs have not been uploaded even now though the realization has been made on time and the time period is expiring. The delay in uploading of E-BRC by the Bank has resulted in a situation wherein they could not file the MEIS applications. This is causing undue hardship to them and their rightful claim is being denied. Hence, requested to allow MEIS benefit for the above 4 shipping bills without any late cut.



Decision: The Committee 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 Bank, the firm has faced the problem which was beyond their control and accordingly decided to allow MEIS benefit against 4 Shipping Bills No.(i) 4956886 dated 24.03.2017, (ii) 6291071 dated 25.05.2017, (iii) 7826937 dated 04.08.2017 and (iv) 5883485 dated 05.05.2017 without any late cut. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi/ EDI/NIC for necessary updation in the System)

Case No. 12 **M/s. SP Exims, Bengaluru**
F. No. HQRPRCAPPLY00147186AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Extension of EOP against Advance Authorization No.0410161763 dated 31.03.2016.

The applicant stated that they have got the export order from their various buyers during the period of 2016 in terms of advance payment and accordingly they have applied and were granted the said Advance Authorization for making export. But due to demonetization of Indian currency, their buyers has postponed the making of advance payment and after few days their buyer has cancelled the orders which was earlier placed at the time of obtaining the Advance Authorization. Due to this, they were not able to fulfill the export obligation within the EO period. Overall the silk business was very dull in the international market. They keep on participating in international exhibitions through their agents by exhibiting their latest samples from past two years for getting export orders but there is no much response received from the buyers. They are continuously trying to get the orders from their esteemed buyers still. But due to Covid-19 and lockdown everywhere globally, again they have been stuck from past 18 months to get the orders again. Now the Covid-19 issues are settling down slowly from globally and they hope they will get good export orders hereafter from their esteemed buyers in future. Hence, they are requesting EOP extension for 6 months from the date of order as per PNNo.26/2015-2020 dated 16.10.2020 as per new para 4.44(g).

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. 13 **M/s. Polycab India Ltd., Mumbai**
F. No. HQRPRCAPPLY00150055AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Revalidation of 3 Advance Authorization No.(i) 0310824442 dated 15.10.2018, (ii) 0310825236 dated 27.11.2018 and (iii) 0310825307 dated 30.11.2018.



The applicant stated that they are the largest exporters of electrical wires, cables and other electrical products in India. They have obtained the above authorizations with initial validity up to 15.10.2019, 27.11.2019 and 30.11.2019. The validity was further extended up to 15.04.2021, 27.05.2021 and 30.04.2021 as per policy and PN No.67 dated 31.03.2020. They have requested RA, Mumbai to invalidate one of the raw materials viz. Copper Cathode to enable them to source the same from indigenous supplier M/s Ryker Base Pvt Ltd. Accordingly, RA, Mumbai issued advance release order No.0344030626 dated 09.10.2020, No.2 dated 09.03.2021 and No.2 dated 25.03.2021.

Further informed that their indigenous supplier M/s Ryker Base Pvt Ltd., could not supply the material in current pandemic situation of Covid-19. As per para 4.32 (b), the validity of Advance Release Order is co-terminus therefore the validity of advance release order No.0344030626 dated 09.10.2020 is up to 15.04.2021, for release order No.2 dated 09.03.2021 is up to 27.05.2021 and for release order No.2 dated 25.03.2021 is up to 30.04.2021. Now, since, the validity of advance release orders are expired, their indigenous supplier M/s Ryker Base Pvt Ltd. is not able to supply the material of copper wire rod (8 MM). Hence, requested for EOP extension of 6 months for all the above mentioned 3 advance authorizations.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. It is observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation of 3 Advance Authorization No.(i) 0310824442 dated 15.10.2018, (ii) 0310825236 dated 27.11.2018 and (iii) 0310825307 dated 30.11.2018 for a further period of 3 months from the date of endorsement subject to the condition that procurement would be from indigenous sources (fresh direct import would not be permitted in this 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. 14 M/s. Polycab India Ltd., Mumbai
F. No. HQRPRCAPPLY00150062AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Clubbing of 2 Advance Authorization No.0310821407 dated 04.05.2018 and 0311003851 dated 17.05.2021.

The applicant stated that they had obtained the Advance Authorization No.0310821407 dated 04.05.2018 for export of FRP Rods. This authorization had expired on 04.12.2019 and they got the first EO extension of six months up to 04.06.2020. The validity of export period was automatically extended in terms of P.N.67 dated 31.03.2020 i.e. up to 04.12.2020. In the view of Covid-19 pandemic worsening situation and labour shortage there were many restrictions in production operations with the result the export product could not be manufactured and hence they could not make further exports. In order to fulfill their export obligation, they wanted second EO extension up to 04.06.2021. However, this was not possible since it would call for minimum 50% EO should have been fulfilled which was not the case. They have exported certain products subsequent to the date of expiry i.e. 04.12.2020 hoping that their request for 2nd extension would be granted.



However, this did not happen and since they wanted to export the product further, they have obtained another Advance Authorization No.0311003851 dated 17.05.2021. Since, they could not get the 2nd extension and obtained another Advance Authorization, they are requesting for clubbing of these authorizations by relaxing the provision in terms of provisions of HBP and PN 70 dated 30.01.2019, for which only such Advance Authorizations can be clubbed which have been issued within 18 months from the date of earlier authorization.

Decision: The Committee went through the submissions made by the firm and noted that policy provisions on clubbing of Advance Authorisations are very clear. It also observed that firm in this case is basically requesting for an EO extension indirectly, which cannot be permitted. Accordingly, it discussed the matter at length and found no merit in their case. Hence, decided to reject the request of the firm.

(Action: Applicant)

Case No. 15 **M/s. Taikisha Engineering India Pvt. Ltd., Thane**
F. No. HQRPRCAPPLY0011497AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: To allow MEIS benefit against 50 shipping bills.

The applicant stated that they were not able to file MEIS claim for the 50 time barred shipping bills in prescribed time due to late uploading of E-BRC at DGFT server. Hence, they are requesting to allow MEIS benefit for these 50 time barred shipping bills No.(1) 2339094 dated 22.01.2018, (2) 3438695 dated 13.03.2018, (3) 3363596 dated 09.03.2018, (4) 3363583 dated 09.03.2018, (5) 3191706 dated 28.02.2018, (6) 3191161 dated 28.02.2018, (7) 2773756 dated 10.02.2018, (8) 2773557 dated 10.02.2018, (9) 2651152 dated 05.02.2018, (10) 2651803 dated 05.02.2018, (11) 2617844 dated 03.02.2018, (12) 2619504 dated 03.02.2018, (13) 2420037 dated 25.01.2018, (14) 1769478 dated 26.12.2017, (15) 9469395 dated 25.10.2017, (16) 9358801 dated 17.10.2017, (17) 9321313 dated 16.10.2017, (18) 9224501 dated 11.10.2017, (19) 9153385 dated 07.10.2017, (20) 6511611 dated 04.06.2017, (21) 6652770 dated 10.06.2017, (22) 1454635 dated 11.12.2017, (23) 7407385 dated 17.07.2017, (24) 7004515 dated 27.06.2017, (25) 6985320 dated 26.06.2017, (26) 7218167 dated 07.07.2017, (27) 7102529 dated 01.07.2017, (28) 8626518 dated 13.09.2017, (29) 8689767 dated 15.09.2017, (30) 8689771 dated 15.09.2017, (31) 8689791 dated 15.09.2017, (32) 8835012 dated 22.09.2017, (33) 1369064 dated 06.12.2017, (34) 1369083 dated 06.12.2017, (35) 1388086 dated 07.12.2017, (36) 1414556 dated 08.12.2017, (37) 1429372 dated 08.12.2017, (38) 1426928 dated 08.12.2017, (39) 1209905 dated 29.11.2017, (40) 1225098 dated 29.11.2017, (41) 1225866 dated 29.11.2017, (42) 8368664 dated 31.08.2017, (43) 8248952 dated 26.08.2017, (44) 8249004 dated 26.08.2017, (45) 8249042 dated 26.08.2017, (46) 7745481 dated 01.08.2017, (47) 7745463 dated 01.08.2017, (48) 7745491 dated 01.08.2017, (49) 7745427 dated 01.08.2017 & (50) 1414546 dated 08.12.2017.

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. ITC Ltd., Secunderabad
F. No. HQRPRCAPPLY00152319AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: To allow MEIS benefit against 36 shipping bill wherein the intent declaration mentioned "No" and which were filed under File No.09/54/0990/81080/AM17 dated 23.11.2016.

The applicant stated that they have applied for MEIS scrip against application No.09/54/0990/81080/AM17 dated 23.11.2016. MEIS scrip was issued to them in March 2021, wherein Rs.619938/- was deducted for intent being "No" in the s/bills. This was an inadvertent mistake at the time of filing the shipping bill. Hence, they are requesting to allow MEIS benefit for all 36 shipping bills in which intent declaration mentioned as "No". The shipping bill nos. are (1) 1216802 dated 16.06.2015, (2) 2015851 dated 25.07.2015, (3) 2055022 dated 27.07.2015, (4) 2055368 dated 27.07.2015, (5) 2244900 dated 05.08.2015, (6) 2443663 dated 17.08.2015, (7) 2542192 dated 21.08.2015, (8) 2646627 dated 27.08.2015, (9) 2925564 dated 10.09.2015, (10) 2990883 dated 14.09.2015, (11) 3115388 dated 21.09.2015, (12) 3137742 dated 22.09.2015, (13) 3165166 dated 23.09.2015, (14) 3165208 dated 23.09.2015, (15) 3165209 dated 23.09.2015, (16) 3165214 dated 23.09.2015, (17) 3165227 dated 23.09.2015, (18) 3167970 dated 23.09.2015, (19) 3205159 dated 25.09.2015, (20) 3205964 dated 25.09.2015, (21) 3207616 dated 25.09.2015, (22) 3237590 dated 28.09.2015, (23) 3237623 dated 28.09.2015, (24) 3237938 dated 28.09.2015, (25) 3247579 dated 28.09.2015, (26) 3250926 dated 28.09.2015, (27) 3258356 dated 29.09.2015, (28) 3270525 dated 29.09.2015, (29) 3273316 dated 29.09.2015, (30) 3391625 dated 06.10.2015, (31) 5752884 dated 09.02.2016, (32) 5799125 dated 11.02.2016, (33) 8848011 dated 07.04.2015, (34) 9392873 dated 05.05.2015, (35) 9622431 dated 18.05.2015, (36) 9704181 dated 21.05.2015.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for any reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 17 M/s. Omega Plasto Ltd., Vadodara
F. No. HQRPRCAPPLY00152873AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: To consider free shipping bills towards fulfillment of EO against EPCG Authorization No.3430002062 dated 13.12.2011.

This is review case of PRC Meeting No.26/AM21 dated 26.03.2021 (Case No.07), wherein the Committee had rejected the case. The applicant stated that they are requesting to re-consider their request to consider their free shipping bill export towards fulfillment of above EPCG license. They have imported capital goods



against EPCG license and after manufacturing the goods from said machinery, they have exported the material. However, while exporting by oversight, they have not mentioned the EPCG license number in shipping bills. They don't have any other EPCG license during this period of export. Hence, they are seeking relaxation as per the Policy Circular No.7/2002 dated 11th July 2002 and consider the free shipping bills towards fulfillment of EO and discharge EODC.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in their request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.26/AM21 dated 26.03.2021(Case no.07).

(Action: Applicant)

Case No. 18 **M/s. Sapa Extrusion India Pvt. Ltd., Chittoorkuppam**
F. No. HQRPRCAPPLY00152953AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Extension of EOP against Advance Authorization No.0710115051 dated 13.06.2019.

The applicant stated that they have availed the above authorization for import of Aluminum Billets and export of Aluminum profiles. They have availed first extension, which had expired on 13.06.2021. They have completed 47% by export quantity and 110% export value. They intent to avail 2nd extension for a period of six months as they have export orders in hand to fulfill the obligations. They could not execute the export orders due to Covid-19 pandemic during the period of June 2019 to October 2019 due to lockdown and disruption in procurement and shipments of raw materials. The situation repeated again during March 2021 to June 2021. Since there is only 3% shortfall for 50% condition of quantity fulfillment for 2nd extension. They have already made the payment of shortfall fee at the rate of 1% on unfulfilled EO of Rs.1871740, which is not accepted by RA Bangalore. Hence requested for condonation of shortfall and allow 2nd extension.

Decision: The Committee examined the case on the basis of the submission made by the firm and discussed the matter at length and observed that there is merit in their case (47% exports made) and accordingly decided to accede to the request and allowed EOP extension of Advance Authorization No.0710115051 dated 13.06.2019 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 19 **M/s. Shree Sudershan Polyfab, Surat**
F. No. HQRPRCAPPLY00153003AM22
Meeting No.14/AM22 held on 26.10.2021

Subject: Revalidation of MEIS Scrip No.5219009601 dated 25.06.2019.

The applicant stated that due to Covid-19 situation and the resultant slackness in business, the scrip could not be used fully at the time of expiry of the same on 24.06.2021. There is balance of Rs.3 Lakhs (approx.) remaining to be utilized. Hence, they are requesting for revalidation of MEIS Scrip No.5219009601 dated 25.06.2019.

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. Bharat Exports, New Delhi
F. No. HQRPRCAPPLY00087199AM21
Meeting No.14/AM22 held on 26.10.2021

Subject: To remove the condition of 6 month for EOP against 2 Advance Authorization No.0510406308 dated 03.05.2018 and 0510406881 dated 18.06.2018 as the ITC HS code 7219 & 7220 covered under appendix 4J were deleted vide PN No.77/2015-2020 dated 06.03.2019.

The applicant stated that they have obtained the above 2 advance authorizations for import of stainless steel. Their imported inputs fall under appendix 4J with pre import conditions and they have made import accordingly. They have not fulfilled the export obligation within six month from import and obtained EOP extension for 3 months as per the conditions of Appendix 4J. In due course of their exports, a Public Notice No.77/2015-2020 dated 06.03.2019 was issued regarding deletion of pre import condition of their inputs. Some of their exports obligation effected beyond 06.03.2019. Since they have fulfilled 100% export obligation, they have applied for redemption to CLA, New Delhi for issuance of EODC. In process of redemption application, RA office has raised deficiency as export affected beyond EOP extension could not be considered and counted for export obligation and shown as excess import and advised them for payment of custom duty and interest on excess import. They further mentioned that the condition of six months exports of ITC HS code 7219 and 7220 covered under Appendix 4J were deleted vide Public Notice No.77/2015-2020 dated 06.03.2019. Hence, their export against said shipping bills covered within the export obligation period. They are requesting to consider the same under EOP as per said public notice. They have fulfilled 100% EO against said Authorizations and therefore requested for policy relaxation and condone the procedural lapse.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case as the item under consideration has already been moved out of Appendix 4J and it was there in Appendix 4J for some time only. Accordingly, the Committee decided to relax Appendix 4J condition (pre import and shorter EO period) against 2 Advance Authorization No.0510406308 dated 03.05.2018 and 0510406881 dated 18.06.2018 only for regularization purpose. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.



(Action: Applicant/CLA New Delhi)

Case No. 21 **M/s. Hyundai Motor India Ltd., Tamil Nadu**
F. No. HQRPRCAPPLY00096082AM21
Meeting No.14/AM22 held on 26.10.2021

Subject: To condone the delay in filing the application and refund of late cut imposed in 5 MEIS Scrip No.(i) 0419086764 dated 14.08.2020, (ii) 0419086762 dated 14.08.2020, (iii) 0419086822 dated 17.08.2020, (iv) 0419087827 dated 07.09.2020 and (v) 0419080552 dated 04.03.2020.

The applicant stated that Covid-19 has pushed all the industry to the challenging time as the nationwide lockdown was clamped from 25.03.2020. During lockdown, they worked with less manpower with the available IT infra facility. With the best available resources, they were able to file majority of shipping bills, while few of the shipping bills have crossed last date for filing the application resulting in late cut fees of Rs.14.27 Lakhs. Also the DGFT systems were frequently taken off for server maintenance in 2020 resulting in non-accessibility of DGFT system and they were not able to file the MEIS application ontime. As per P.N. 67/2015-2020 amendments in HBP 2015-2020 the following sentence is added at the end: However with respect to para 3.15(a)(i) above, for the shipping bills where the LET export (LEO) date falls during the period 01.02.2019 to 31.05.2019 application must be filed within a period of 15 months instead of 12 months. As per P.N. 08/2015-2020 following inserted at the end of Para 9.02 of HBP: In MEIS application which attracted a late cut as on 01.03.2020, the period between 01.03.2020 & 30.06.2020 shall not be counted and the last date for submission of various categories of application. Attracting the late cut and the applicable cuts will be accordingly suitable re-determined. The applicant was able to file most of the shipping bills, within the last date few of the shipping bills have crossed the last dates due to delay in interfacing from customs server to DGFT by 30 days. Hence, requested to condone the delay in filing the application and refund the late cut fees.

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. 22 **M/s. Technova Imaging Systems Pvt. Ltd., Mumbai**
F. No. HQRPRCAPPLY00080394AM21
Meeting No.14/AM22 held on 26.10.2021

Subject: To allow MEIS benefit against 47 shipping bills.

The applicant stated that they have obtained MEIS License No.0319134529 dated 07.11.2017 against 47 shipping bills but due to "Error code 07" they were unable to register the said scrip at customs and hence informed to cancel the MEIS scrip. Accordingly they have cancelled the scrip from RA, Mumbai and letter for reactivation of shipping bills was issued and the shipping bills were reactivated. As



this took long time and the shipping bills were time barred. So, they were unable to prepare fresh application. Hence, they are requesting to allow MEIS benefit for all 47 shipping bills with no late cut or late cut as applied in their last application.

Decision: The Committee went through the 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)

Case No. 23 **M/s. Sai Ram International Pvt. Ltd., Noida**
F. No. HQRPRCAPPLY00088042AM21
Meeting No.14/AM22 held on 26.10.2021

Subject: Revalidation of Duty Free Import Authorization No.0510410593 dated 15.05.2019.

The applicant stated that they have obtained the subject DFIA license for import of paper as against the export of drawing sheets cut to various sizes for CIF value of Rs.6975000. The license was expired on 31.05.2020. It is known fact that the global pandemic of Covid-19 lockdown has a telling effect on the economy as a whole and the business community in particular. Several valid orders were cancelled consequent to sudden grinding halt in industrial production activities globally. This also created a sudden and unprecedented decline in the demand for products for a considerable period of time. The lockdown further had a devastating effect on the cash flow of the industries who were obligated to meet all statutory obligations including salary and wages to the workers without any inflow of financial resources. The DGFT on its part were very considerate and conscious of the hardships of the manufacturing sector by automatically extending the validity of various licenses by issuing public notices in this regard. Though these extensions provided the much sought after relief, they could not avail the benefit of the automatic extension with a sharp decline in the demand for DFIA scrips for transfer and also shortage of orders for direct import during the period of extension. Their company was also deeply affected by the financial meltdown with a drastic fall in demand. Hence, they are requesting for extension of license for a period of 6 months.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and found no merit or hardship in the arguments made by the firm, as firm has already got one general covid related revalidation last year. Accordingly, the Committee decided to reject the request of the applicant.

(Action: Applicant)

Case No. 24 **M/s. Dishman Pharmaceuticals and Chemicals Ltd.,**
Ahmedabad
F. No. 01/60/162/30/AM21/PRC
Meeting No.14/AM22 held on 26.10.2021



Subject: To allow MEIS benefit against time barred 38 shipping bills.

This is the refer case of PRC Meeting no. 25/AM21 dated 16.03.2021 (Case No.03), wherein the Committee decided to refer the issue to EDI/NIC – Division for its examination and thereafter the matter will be brought back to PRC.

The applicant stated that due to following technical errors generated at the time of applying for MEIS, they could not claim MEIS benefits amounting to approximately Rs.26 lacs for the FY 2015-16.

- i. After adding the shipping bills to the shipping bill repository, while populating the shipping bills so added at the time of application for MEIS, the system shows an error message, 'ITC(HS) Code/Country of export is not eligible for MEIS' in spite of the fact that the product and the country to which goods are exported are eligible for MEIS benefits based on various public notices issued by DGFT.
- ii. After adding the shipping bills to the shipping bill repository, while populating shipping bills at the time of applying for MEIS, the system shows an error message, 'No record found'.

The shipping bill details are available under the repository, then ideally it should also be available at the time of applying for MEIS. However, for unknown reasons due to the system discrepancy, they are facing the aforementioned errors for some of the shipping bills. They had attempted second time to file the MEIS application against the 38 shipping bills which got accepted without errors. However, as the attempt was made after the due date even after considering the late cut, no MEIS benefit was granted.

Decision: The Committee reviewed and examined the case on the basis of application made by the firm along with comments received from EDI/NIC-Division 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.13/AM21 dated 06.10.2020(Case No.04).

(Action: Applicant)

Case No. 25 M/s. Apollo Tyres Ltd., Gurgaon
F. No. 01/60/162/504/AM21/PRC
Meeting No.14/AM22 held on 26.10.2021

Subject: To allow MEIS benefit against 99 shipping bills pertain to the year 2017-18 as the payment has been received late.

The applicant stated that most of their payments were received well on time and only few payments were delayed but not more than 1 year. This was delayed over the Banker side because they have not knock-off these all billed well in time in their system. Also in some cases E-BRCs are issued but these E-BRCs are faulty. In some cases shipping bill number was wrong, some cases date was wrong and in

some cases port code was wrong. Due to that the E-BRCs are not issued. Therefore, they could not file the MEIS application. Hence, they are requesting to allow MEIS benefit for 99 shipping bills.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant decided to defer the case and ask the firm to submit a statement showing the date of realization and date of uploading of e-BRCs of each shipping bills before taking the final decision.

(Action: Applicant)

Case No. 26 M/s. S.S. International, Jaipur

F. No. 01/60/162/12/AM22/PRC

Meeting No.14/AM22 held on 26.10.2021

Subject: To allow MEIS benefit against 3Shipping Bills No.(i) 9526463 dated 10.12.2018, (ii) 9754477 dated 20.12.2018 and (iii) 9287127 dated 01.12.2018.

The applicant stated that they have exported live plants against said shipping bills. They have declared in shipping bill that "We intend to claim reward under Merchandise Exports from India Scheme (MEIS)". But inadvertently selected reward scheme "N". They have amended this mistake of shipping bills through Office of the Commissioner of Customs, Chennai but since this correction cannot be carried out in the EDI shipping bill after completion of export they have been issued manual amendment certificate. As it is a manual certificate, they are unable to attach these shipping bills on online application of MEIS. Hence, they are requesting to allow MEIS benefit for above mentioned 3 shipping bills on the basis of manual amendment certificate of shipping bill from customs.

Decision: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for any reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

(Action: Applicant)

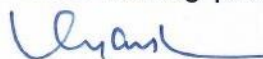
Case No. 27 M/s. Surtex Prophylactics (India) Pvt. Ltd., Bangalore

F. No. 01/60/162/429/AM21/PRC

Meeting No.14/AM22 held on 26.10.2021

Subject: To allow MEIS benefit against 6Shipping Bills No.(i) 5485277 dated 27.01.2016, (ii) 6544732 dated 18.03.2016, (iii) 2779013 dated 13.12.2016, (iv) 5052097 dated 28.03.2017, (v) 9743785 dated 07.11.2017 and (vi) 3229790 dated 02.03.2018.

The applicant stated that they are engaged in the manufacture of industrial rubber goods, rubberized fabrics and miscellaneous rubber specialties which are classifiable under 40141010 of customs tariff heading. While filing shipping bills for the period April 2015 to March 2016 & April 2016 to March 2018 having port code



"INWFD" inadvertently they had mentioned the declaration of intent in reward as "N" instead of "Y" although they were eligible for the benefit of MEIS as per the Foreign Trade Policy. Hence, they are requesting to allow MEIS benefit for these 6 shipping bills.

Decision: The Committee having discussed the case at length observed that conversion from 'N' to 'Y' as well as reflection of such manual amendments in the automated system is not possible. Accordingly, it found no merit in it and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 28 **M/s. Leistung Engineering Pvt. Ltd., Ahmedabad**
F. No. 01/60/162/456/AM21/PRC
Meeting No.14/AM22 held on 26.10.2021

Subject: To allow FPS benefit against 6 RA file No.(i) 08/97/87/50034/AM19, (ii) 08/97/87/50035/AM19, (iii) 08/97/87/50036/AM19, (iv) 08/97/87/50037/AM19, (v) 08/97/87/50038/AM19, (vi) 08/97/87/50039/AM19, under HS 8481.

The applicant stated that the rejection letters issued by RA Ahmedabad regarding FPS claim stating "application is time barred" is not correct. HS Code 8481 was notified as being eligible for benefit under Focus Product Scheme (FPS). HS 8481 includes items of a kind used on bicycles. Based on the above scheme many exporters of industrial value had filed application for availing benefit since the goods fall under HS code 8481. However, various DGFT offices rejected the claim on the premise that only goods pertaining to bicycle are covered under the scheme and other goods like industrial valve are not eligible for the claim. A Trade Notice no. 11/2015 dated December 14, 2015 was issued clarifying that goods other than parts of bicycle is not eligible for benefit under FPS. Bearing in mind the Trade Notice, they did not file their claim during the stated period. Pursuant to Supreme Court's decision, DGFT issued a Trade Notice 16/2018 dated June 07, 2018, withdrawing the earlier trade notice (No. 11/2015 dated 14th December 2015) citing the reasons as stated above.

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. 29 **M/s. Honeywell Automation India Ltd., Pune**
F. No. 01/60/162/338/AM21/PRC
Meeting No.14/AM22 held on 26.10.2021

Subject: Relaxation in condition mentioned in para 6.21 (C) of HBP i.e. export of goods from job workers premises shall not be allowed through third party and condition mentioned in para 6.21(a)(i) of HBP goods sent to job worker shall be brought back to unit within 90 days.



This is the review case of PRC Meeting No.04/AM22 dated 28.06.2021 (Case No.13), wherein the Committee deferred the case and ask the firm to submit complete work flow chart in the matter for taking the final decision. The applicant stated that; (i) They have been awarded contract to supply entire Remote Instrument Enclosures (RIE)/ Package Control Buildings (PCBs)/ E-House by M/s. L&T Hydrocarbon Engineering Ltd., Vadodara, Gujarat (EPC Business). (ii) The applicant will manufacture Integrated Control & Safety System (ICSS) at EHTP unit Pune. (iii) As the applicant subcontracted the process of manufacturing of prefabricated structure to LTHE, Hazira (Fabricator-separate business vertical of LTHE having no relationship with LTHE-EPC Business). Their EHTP unit has obtained the job work annual permission from the Jurisdictional Customs authority. (iv) Their EHTP unit will supply ICSS and other material to job worker at Hazira. (v) Job worker will manufacture prefabricated structure and applicant team will be install ICSS system during the process of fabrication e.g. laying of wires and installation of concealed instruments. (vi) Applicant team will complete the integration of ICSS in the structure and test the all automation functionality. (vii) After testing is successfully done, structure will be dismantled in ready to-build and shippable size. (viii) LTHE, Baroda (third party) will file shipping bill mentioning applicant EHTP name as supporting manufacture and goods will be exported from the job workers premises. (ix) After completion of job work, applicant EHTP unit will bill to LTHE Baroda for entire RIE/PCB.

Their EHTP unit is not having facility to manufacture prefabricated structure hence they approached to various suppliers from China and Europe but cost sourcing said prefabricated was very high, hence they approached to LTHE, Hazira who is having facility to manufacture said prefabricated structure & pointed them as their job worker. Once the integration is completed at job worker's premises, it is not feasible to bring back to final product to EHTP unit, therefore finished goods is required to be exported directly from the Job worker's premises. Para 6.10 of FTP allows to export through another exporter & Para 6.21 (c) of HBP also allow to export from job workers premises, however restriction is mentioned in said para that export from job worker premises shall not be allowed through third party. Hence, they are seeking for relaxation in the above restrictions.

Decision: The Committee examined 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 it decided to call the firm for another **Personal Hearing**.

(Action: Applicant)

Case No. 30 M/s. Ronak Chemicals, Gujarat

F. No. 01/60/162/495/AM21/PRC

Meeting No.14/AM22 held on 26.10.2021

Subject: Condonation for not mentioning import item Sodium Metal in export documents (as the same is not imported) towards redemption of 2 Advance Authorization No.3410043824 dated 23.01.2018 and 3410043889 dated 13.02.2018.



This is the review case of PRC Meeting no. 05/AM22 dated 09.07.2021 (Case no. 27), wherein the Committee decided to allow revalidation of above 2 Advance Authorisations for a period of 6 months from the date of endorsement.

The applicant stated that under the Advance Authorization No.3410043824 dated 23.01.2018 they have (i) Export quantity 4975 Kgs completed within validity of EO period. They have completed 54975 Kgs export whereas the licence stipulated EO 50000Kgs. They have made additional export of 4975 Kgs within validity of EO period. RA rejected their request as they had applied for enhancement of EO after expiry of the authorisations. (ii) They have not imported import item no.2 and hence they did not mention this item in export documents as exempt material. To close the licence, RA, Vadodara has raised query for not mentioning this item as exempt material-Sr 4 vide query dated 19.03.2020.

In Advance Authorisation No.3410043889 dated 13.02.2018 they have (i) Export quantity 8075 Kgs completed within validity of EO period. They have completed 88075 Kgs export whereas the licence stipulated EO 80000Kgs. They have made additional export of 8075 Kgs within validity of EO period. RA rejected their request as they had applied for enhancement EO after expiry of authorisation. (ii) They have not imported import item no.2 and hence they did not mention this item in export documents as exempt material. To close the licence, RA, Vadodara has raised query for not mentioning this item as exempt material Sr 2 vide query dated 20.03.2020. Hence requested to condone for not mentioning import item i.e. Sodium Metal in export documents as the same is not imported by them towards redemption of 2 Advance Authorization No.3410043824 dated 23.01.2018 and 3410043889 dated 13.02.2018.

Decision: The Committee reviewed and went through the submission made by the applicant and discussed the matter at length. After thorough deliberation, it was decided to accede to the request for condonation of not mentioning the import item i.e. Sodium Metal in the export documents towards fulfillment of EO against 2 Advance Authorisation No.3410043824 dated 23.01.2018 and 3410043889 dated 13.02.2018 as the same was not imported by the applicant. It was not clear to the PRC as why RA is putting such kind of deficiencies. Other terms and conditions for revalidation and EODC of advance authorisations shall remain as per decision of PRC Meeting No.05/AM22 dated 09.07.2021 (Case no. 27). The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

