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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 20.09.2024 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.16AM25 held on 20.09.2024

The following members were present in the meeting:

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|-------------------------|---------------------|
| 1. Ms. Shubhra | Sr.Dev.Commissioner |
| 2. Shri Anil Aggarwal | Addl. DGFT |
| 3. Dr.S.K. Bansal | Addl. DGFT |
| 4. Shri Rakesh Kumar | Addl. DGFT |
| 5. Shri K.V.Tirumala | Joint DGFT |
| 6. Shri Randheep Thakur | Joint DGFT |
| 7. Shri Md. Moin Afaq | Joint DGFT |

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

S. No	Name of the firm
1.	M/s. Sreema Filaments Private Limited, Tamil Nadu
2.	M/s. VKT Pharma Private Limited, Hyderabad
3.	M/s. B.P. Wire Industry, Uttar Pradesh
4.	M/s. Indo Amines Limited, Thane
5.	M/s. Ratnamani Metals and Tubes Limited, Ahmedabad
6.	M/s. Creative Garments Private Limited, Mumbai
7.	M/s. Alta Laboratories Limited, Mumbai
8.	M/s. National Aluminium Company Limited, Odisha
9.	M/s. AVT Natural Products Limited, Kerala
10.	M/s. AvtMcCormick Ingredients Private Limited, Kerala
11.	M/s. Maneesh Pharmaceuticals Limited, Mumbai
12.	M/s. Mudrika Ceramics (India) Private Limited, Gujarat
13.	M/s. K. Lalita Jewellers, Gurugram
14.	M/s. Malabar Gold Limited, Kozhikode.
15.	M/s. Vision Polymer Private Limited, Gujarat
16.	M/s. Adcock Ingram Limited, Bangalore
17.	M/s. Payal Polyplast Private Limited, Delhi
18.	M/s. Carrier Wheels Private Limited, Delhi

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19.	M/s. Chistiya Exports Corporation, Mumbai
20.	M/s. Kumar Brothers Co, Delhi
21.	M/s. Glenmark Pharmaceuticals Limited, Mumbai
22.	M/s. Nextgen Printers Private Limited, Kolkata
23.	M/s. Synergy Lifestyles Private Limited, Mumbai.
24.	M/s. Greenlam Industries Limited, Delhi
25.	M/s. Z.N. Exim, Uttar Pradesh
26.	M/s. Colorcon Asia Private Limited, Goa
27.	M/s. Dev Ventures (I) Private Limited, Madhya Pradesh
28.	M/s. Madras Hydraulic Hose Private Limited, Chennai
29.	M/s. Madras Hydraulic Hose Private Limited, Chennai
30.	M/s. Madras Hydraulic Hose Private Limited, Chennai

Case No.01 M/s. Sreema Filaments Private Limited, Tamil Nadu

F.No.HQPRCAPPLY00006996AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for extension of EOP against Advance Authorization No. 3211001002 dated 21.05.2021, 3211000870 dated 29.04.2021, 3211000860 dated 27.04.2021.

Applicant's statement: Due to the outbreak of Covid 19 during the validity of EOP of subject Advance Authorizations, we could not fulfill the exports within the extended EO Period. 2. All our manufacturing activities and exports were severely disrupted and crippled on account of COVID-19 and the 2 major lockdowns. 3. Due to cancellation of domestic and export orders and disruption of manufacturing activities due to major lockdowns and lack of manpower our plant was operating at very low capacity. 4. It took us nearly 3 years to emerge from the negative and disruptive impact of COVID-19 and to resume normal operations. 5. Despite the severe impact we have commenced exports and have managed to make some exports, but they were not sufficient to fulfill 100% export obligation. 6. Now we have sufficient export orders in hand, and we are confident of fulfilling 100% export obligation within 6 months. Copies of export orders are enclosed for your ready reference. 7. We belong to the MSME category and have borne the brunt of the crippling impact of COVID-19 & if EOP extension is not granted to us we will face genuine hardship. The 2 major lockdowns and the consequent disruptions and lack of manpower were beyond our control. 8. As we are barely emerging out of the impact of COVID-19 if extension in EOP is not granted to us, we will face a severe financial crunch and will not be able to sustain our manufacturing and export activities. This will also result in loss of jobs for our workers. 9. We are making a valuable contribution to the foreign exchange earnings of the country. 10. The Hon'ble PRC should take into account that if EOP extension is denied to us, being a MSME enterprise our

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very existence and survival will be under threat and on the contrary granting us 6 months extension in EOP will not only enable us to fulfill 100% export obligation, but it will also enable a MSME enterprise to survive and continue its operations thereby not only contributing to the foreign exchange earnings of the country but also generating employment and keeping our existing employees gainfully employed. 11. We also draw the kind attention of the Hon'ble PRC to case no.26 Meeting no.31/AM 24 held on 01.03.2024. 12. We are enclosing herewith a copy of our MSME Certificate for your ready reference.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 3211001002 dated 21.05.2021, 3211000870 dated 29.04.2021, 3211000860 dated 27.04.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No. 02 **M/s. VKT Pharma Private Limited, Hyderabad**

F.No.HQRPRCAPPLY00007005AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for extension of EOP against Advance Authorization No. 0911001512 dated 09.09.2021.

Applicant's statement: We would like to introduce our self, the Company has established in 2006, VKT Pharma is a world class research oriented finished dosage forms facility committed to provide customized and unique manufacturing opportunity for products destined for regulated markets. Coming from the promoters with established credentials as a quality API manufacturers and leveraging on over 25 years of API manufacturing experience, the company is currently ready to operate facility for contract manufacturing completely compliant with international GMP norms for hassle free services. With strong API base by parent company, seamless forward integration into formulation gives cost effective advantage to the customer. The company differentiates itself as an innovative and progressive organization with experienced workforce dedicated in pursuit of excellence to establish the company's position as one stop solution for all formulations needs.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0911001512 dated 09.09.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days

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from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.03 M/s. B.P. Wire Industry, Uttar Pradesh

F.No.HQRPCAPPLY00006599AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0611001121 dated 02.02.2022, Advance Authorization No. 0611001117 dated 02.02.2022.

Applicant's statement: The extension is sought due to unforeseen and unavoidable circumstances that have hindered our ability to fulfill the export obligations within the originally stipulated time frame. The major activity of B.P. Wire Industry is Manufacturing, Sub-classified into Wholesale trade except of motor vehicles and motorcycles and is primarily engaged in the Wholesale of manufactured tobacco tobacco products. we have a strong global presence and have been contributing significantly to the nation's foreign exchange earnings through. The cancellation of export orders and the non-availability of containers, compounded by the challenges faced by the USA and European countries and the conflict between Russia and Ukraine since 2020 have led to a significant shortfall in both the quantity and value of imports and exports. We wish to highlight that the situation has now improved, and we have received confirmation from our buyers that they are willing to proceed with the balance quantity of the export items. Additionally, the required items for import are now available in the European market, which enables us to fulfill the remaining obligations. With due respect, we kindly request an extension of the export obligation period for the Advanced Authorization numbered 0611001121 Dated 02.02.2022 and 0611001117 Dated 02.02.2022. We are seeking an extension of 6 months from the date of endorsement to rectify the shortfall and ensure compliance with the obligations. This extension will allow us the necessary time to import the required materials and fulfill our commitments. It is with the utmost sincerity that we approach you to consider our request, given the extenuating circumstances that were beyond our control. We believe that an extension would not only benefit us in achieving our export targets but would also contribute positively to the overall trade relations. We truly appreciate your understanding and support in this matter. Your favorable consideration of our request would be highly valued and acknowledged by B.P. Wire Industries. We are ready and committed to ensuring that the remaining obligations are met within the extended period. Required for EO extension to fulfil EO from date of Endorsement as under: Sr. No. Authorization No. & Date Extension of EO Required 1 0611001121 Dated 02.02.2022 6 Months from date of Endorsement 2 0611001117 Dated 02.02.2022 6 Months from date of Endorsement Due to unforeseen circumstances which were prevailing in the USA and European countries and the conflict between Russia and Ukraine, we pray to the PRC to kindly consider our request for the extension of the export obligation period for the aforesaid Advanced Authorizations so that the remaining shortfall both in export and import could be completed. For this

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kind of act, we will be highly obliged. Thanking You. Yours Faithfully, For: B.P. Wire Industry.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No.0611001121 dated 02.02.2022 and Advance Authorization No. 0611001117 dated 02.02.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.04 M/s. Indo Amines Limited, Thane

F.No.HQRPRCAPPLY00007389AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for extension of EOP against Advance Authorization No. 0311003895 dated 19.05.2021.

Applicant's statement:M/s Indo Amines Limited is humbly requested for consideration and extension of the export AA No. 0311003895 Dated 19.05.2021. We would like to inform you that we were unable to export the quantity as planned due to the Chinese government's has withdrawal the permission of importers to import these finished goods and over and all above also we faced the issues with respect to red sea, which further hindered our ability to fulfill the export obligations within the originally stipulated time frame.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No.0311003895 dated 19.05.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.05 M/s. Ratnamani Metals and Tubes Limited, Ahmedabad.

F.No.HQRPRCAPPLY00007478AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for extension of EOP against Advance Authorization No. 0811003788 dated 17.01.2022.



Applicant's statement: We were unable to complete export obligation within the extended EO Period as our export orders got cancelled due to the fluctuation of Steel Prices in international steel market, its very bad impact on our business. Our Order Booking is affected and due to payment crisis our cash flow also affected very badly. Recently we got the Export Order from Other Buyer, which is under production and delivery of the Order during October 2024. Copy of Recent Export Order is attached for your ready reference as Annexure- 3 Hence it is our humble request your office to extend the EOP Period for only 3 (Three) Months from the date of endorsement of EOP granted so that we can complete the balance EO of 6.33% and regularize the Import already made under the Licence.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No.0811003788 dated 17.01.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.06 **M/s. Creative Garments Private Limited, Mumbai**

F.No.HQRPRCAPPLY00006088AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for Appendix 4J Regularization Waiver against Advance Authorization No. 0310815264 dated 21.08.2017, Advance Authorization No. 0310823958 dated 24.09.2018.

Applicant's statement: Request for waiver / regularization of exports already made beyond 9 months EOP condition under appendix 4j for silk products against two clubbed advance authorization nos 0310815264 dt 21.8.2017 and no 0310823958 dt. 24.9.2018:- (A) Both Advance Authorisations are for the same import inputs and Export products have been allowed for clubbing by the PRC. (B) The entire EO has been fulfilled within 4 to 14 months EOP under Appendix 4J condition for Silk products against both clubbed advance authorizations (C) The export product are made from Silk Fabric having various different Designs, Colours, Sizes and Specifications for which we have to seek prior approval / confirmation from our various foreign buyer in different countries and only then exports are made. (D) Some exports pertains to the Carona Epidemics period during which our Silk industry was severely affected due to lack of workers in our unit and sharp decline in export of our product.(E) Inspite of this we have made exports within between 4 months to 14 months only. (F) The entire EO has already been fulfilled within extended EOP (G) Policy Relaxation Committee is requested to kindly grant Waiver / Regularization of entire exports already made within extended EOP in Relaxation of Policy Provisions.



Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed waiver from the export obligation period condition under Appendix 4j for regularization against two clubbed Advance Authorization No. 0310815264 dated 21.08.2017, Advance Authorization No. 0310823958 dated 24.09.2018, for exports done within 14 months of import. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.07 **M/s. Alta Laboratories Limited, Mumbai**

F.No.HQRPRCAPPLY00007231AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311016368 dated 15.07.2022.

Applicant's statement: Export Balance, previous we was not having the export order so now we having export order but our export validity is expired so please allowed as Extension of EOP, Please you are requested at least give extension of three months so we complete the export and close your license, Please take it urgent base because our first shipment is on 15th September 2024.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No.0311016368dated 15.07.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.08 **M/s. National Aluminium Company Limited, Odisha**

F.No.HQRPRCAPPLY00000153AM24

Meeting No.16AM25 held on 20.09.2024

Subject: Request to kindly consider policy relaxation by way of waiver requirement of production of installation certificate in respect of spares against EPCG Authorization No. 2330000851 dated 01.08.2012.

This is a defer case of PRC Meeting No.25AM24 held on 02.01.2024 (Case No.02) wherein Committee deferred the case for comments of PC-5 Section.

Applicant's statement:M/s National Aluminum Company Ltd (NALCO), A Government of India Enterprise , A Navaratna Company , under the administrative control of Ministry of Mines , is a manufacture exporter of its



finished goods namely calcined alumina , Aluminium metals and other value added products and enjoying a status of a four star Trading House. For its 2nd phase expansion projects of Mines & Refinery Complex from the year 2007 onwards, Nalco imported Capital Goods and Operational & Maintenance Spares for Top entry heavy and light duty agitators with respect to following EPCG Authorization issued from the office JDGFT, Cuttack ,Odisha In relevance to the subject authorization, it may kindly be noted that the Capital Good imported was installed in work premises and duly certified by the concerned Central Excise Authorities and submitted to RA. However, as regards to operational and maintenance spares it is respectfully submitted that same could not be installed within the time period as per FTP , since these are to be installed /used only in eventuality of breakdown and inevitably to be kept in stores for smooth sustenance of a round the clock manufacturing process of exportable goods. The operational and maintenance spares were utilized as per requirement on 07.03.2020 for Gear box attached to tank No 1011 & Impeller installed on 08.09.2021. The installation certificate was duly signed by chartered engineer. Subsequently, the said installation certificate was submitted to RA. It may kindly be noted that the application for export obligation discharge certificate have been submitted to RA. NALCO has fulfilled average Export obligation along with specific export obligations against the subject EPCG authorization. Under the facts and circumstances indicated herein above , it is requested to kindly consider policy relaxation by way of waiver requirement of production of Installation Certificate in respect of spares mentioned above which have been admittedly imported , received in the factory premises and kept for future requirements for post production. Your kind consideration will help us to regularize to close the pending export obligation against subject EPCG authorization.

Comments of PC-V was also seen.

Decision: The Committee went through the submission made by the applicant and decided to accede to the request for accepting the installation certificate in respect of spares issued by Chartered Engineer in place of Central Excise Authority against EPCG Authorization No. 2330000851 dated 01.08.2012 only for regularization purpose subject to the payment of composition fee amount of Rs.25,000/-. However, waiver of installation certificate in respect of spares imported and kept in factory premises for future requirements for post production shall not be granted, and same shall be regularized with payment of applicable duty with interest. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Kolkatta)

Case No.09

M/s. AVT Natural Products Limited, Kerala

F.No.HQRPRCAPPLY000004560AM23

Meeting No.16AM25 held on 20.09.2024

Subject: Request for regularization of delay in the exports made beyond the stipulated EOP against EOP extension against LoP



No.PER/604/1992/EOB/487/92 dated 30.09.1992.

Applicant's statement: We process cassia bark to produce oleoresin to cater to the requirements of Lionel Hitchen which is a UK Based company supplying flavours to other food processing companies. Lionel Hitchen business with its customers was drastically impacted due to the severe covid situation in UK in 2020 and 2021. Lionel Hitchen lost its business with its customers during this period. The cassia extract business is closely associated with the holiday celebrations as it is an important flavoring in foods prepared for many customary celebrations. The covid situation had dampened general consumer sentiments in this period leading to sharp loss of product off takes from the shelf. This led to severe hold up of products in the pipeline. Our primary customer for this product, Lionel Hitchen (UK) lost its business with other snack and bakery product manufacturers. Hence they themselves were left with non-moving inventory of this extract. The market did not revive for nearly two years. Finally, as the businesses started normalizing, the off takes started normalizing. Subsequent to the market destocking, the business have now revived and the business restarted by mid-2022. The total volume of oleoresin produced from this raw material has been shipped out in 2022 under two shipments. As regard Pepper the availability of extraction grade Sri Lankan light berries is limited to a very short span in the year. The primary crop is available during the months of May and June. A very limited but slightly inferior material is available in late November and December. The competing oleoresin producers operating from other origins such as China, Sri Lankans, Vietnam and Indonesia are able to provide this price stability as they are not constrained by any policies which limits their operations in this regard.

Report dated 29.08.2024 from DC, CSEZ, Cochin was also seen.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request for regularization of delay in the exports made beyond the stipulated period by the EOU (LoP No. PER/604/1992/EOB/487/92 dated 30.09.1992), for items as detailed in the DC Report. The firm shall approach DC Office concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ DC, CSEZ, Cochin)

Case No.10
Kerala

M/s. AVTMccormick Ingredients Private Limited,

F.No.HQRPRCAPPLY00004658AM23

Meeting No.16AM25 held on 20.09.2024

Subject: Request for extension of export obligation period against LoP No.PER/460/(1993)/EOB/435/93 dated 23.11.1993.

Applicant's statement: (a) It was our understanding that the imported materials for EOU could be utilized within the validity period co-terminus with the LOP. Hence the subsequent sub-paras were inadvertently missed out



until recently there was a query from the Audit on this matter. Such an issue was never raised earlier. Be that as it may, there are certain factual problems which makes it difficult for us to comply with the reduced period of EOP . We would like to enumerate them in the following sub-paras.

(b) Spices being Agro products are seasonal in nature. The spices have a buying season and there is a selling season. Operating in a very stiff and competitive international market, it is necessary that we procure standard quality of raw species at the optimum price and also sell the finished goods at the highest price.

(c) The purchase price for Agro products, fluctuates very often and there is a specific period when the prices are low. At this point, we are required to procure the materials in bulk to avail the benefit of lower price on inputs.

For the reasons stated above, it has not been possible for us to fulfill the export obligation as per para 6.06 of the FTP and hence we humbly request the Hon'ble Committee to kindly view our case sympathetically and take a lenient approach in the matter by regularizing the delay in fulfillment of EO for goods imported under 18 Bill of Entry as per Statement, and approval for regularization of delay for one residual item in stock to be exported in October 2024.

Report dated 29.08.2024 from DC, CSEZ, Cochin was also seen.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request for regularization of delay in the exports made beyond the stipulated period by EOU (LoPNo.PER/460/(1993)/EOB/435/93 dated 23.11.1993) for all the items as detailed in the DC Report except 10,000Kg of Cardamom imported vide BoE 9166428 DT.18.06.2022 for which payment of applicable duty with interest as per the Policy provisions has to be paid and which the SEZ Authorities should ensure. The firm shall approach DC Office concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ DC, CSEZ, Cochin)

Case No.11 M/s. Maneesh Pharmaceuticals Limited, Mumbai

F.No.HQRPRCAPPLY000003596AM23

Meeting No.16AM25 held on 20.09.2024

Subject: Request to consider MEIS application for the shipping bills for the licensing years 2015-16, 2016-17, 2018-19 and 2019-20 as the online submission of MEIS application for the said period is disabled by the system due to the firm's name being in DEL.

Applicant's statement: 1. ONLINE submission of MEIS application is disabled by the software / system if the firm's name is in DEL. 2. DGFT has modified the software / system to accept ONLINE submission of MEIS application even if the firm's name in DEL ONLY in the month of January -



February 2022 and the same was communicated to us through email and immediately we submitted our applications for MEIS except for the above mentioned periods, as the said shipping bills were already been time barred for application. 3. Chapter 3 incentive application for the period prior to 2015 i.e. FPS/MLFPS/FMS/SFMS etc., DGFT online software / system do permit, submission of online applications irrespective of whether firm's name in DEL or not and authorization were issued only after removal of firms name in DEL or after temporary removal of name from DEL by way of granting abeyance. 4. Disabling of DGFT software / system for non acceptance of MEIS application when the firm's in DEL, seems to be an overlook error.

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.

(Action: Applicant)

Case No.12 **M/s. Mudrika Ceramics (India) Private Limited, Gujarat**

F.No.HQRPAPPLY00004068AM23

Meeting No.16AM25 held on 20.09.2024

Subject: Request for MEIS Re Credit and Validity Extension against MEIS Scrip No. 3419023633 dated 03.10.2021, 3419023635 dated 03.10.2021, 3419024952 dated 24.11.2021.

This is a defer case of PRC Meeting No.32/AM23 held on 24.02.2023 (Case No.46) wherein Committee decided to defer the case and ask the firm to submit a copy of letter from Customs Authority specifying scrips in which re-credit is to be done by them.

Applicant's statement: We have been granted an MEIS License No. 3419023633 Dt. 03.10.2021, 3419023635 Dt. 03.10.2021 & 3419024952 Dt. 24.11.2021. All license granted are with the Validity of One Year. We have utilized the said license for our Own Import Clearance. However, at the time of Import of RM, on account of the classification of Product i.e., HSN we have been granted the Provisional Assessment of the Bill of Entry and accordingly we have paid the Import Duty in Cash as well as through the usage of MEIS License. After completion of the all required formality and paper work at the time of providing final assessment of the Imported Cargo Custom has arrived to the final decision of the Excess Import duty collected from Mudrika Ceramics (I) Pvt Ltd. They have arranged the refund of the Excess Custom Duty in Two Way i.e., Re-Credit of MEIS as well as through Cheque. In this connection copy of issued Refund Order is enclosed. However, till time of receipt of the final order in Hand, Two MEIS License (i.e., License no. 3419023633 & 3419023635 both Dtd 03.10.2021) is expired and another MEIS License i.e., 3419024952 Dt. 24.11.2021 is about two Expired. On receipt of this order, we have approached the Local RLA and they denied to do needful anything since the Original Validity of License is expired and MEIS

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module is already closed. Since, this is the genuine case and we are not at fault we herewith request the committee to grant us the relaxation with extension for MEIS license and re-redit the License Value looking to genuine hardship being faced on account of Customs Refund Order.

Comments of PC-3 were also seen.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to refer the case to PC-3 Division for examining whether the MEIS Scrip No. 3419023633 dated 03.10.2021, 3419023635 dated 03.10.2021, 3419024952 dated 24.11.2021 are with original firm to whom issued or transferred, and resolution of the difficulty if found to be not transferred. The firm shall approach PC-3 Division within 30 days from the date of uploading of the minutes of meeting for needful.

(Action: Applicant/ PC-3 for resolution & updation)

Case No.13

M/s. K. Lalita Jewellers, Gurugram

F.No.HQRPAPPLY00000961AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Change of city as 'RIYADH' in place of "JEDDAH" in Applicant Statement of PRC Minutes 10AM24 held on 12.07.2024.

Applicant's statement: Due to oversight in our application statement we have erroneously mentioned the city of Exhibition as SHARJAH, U.A.E, DOHA, QATAR and JEDDAH, SAUDHI ARABIA whereas the actual exhibition was held in SHARJAH, U.A.E., DOHA, QATAR and RIYADH, SAUDI ARABIA. So the exhibition in Saudi Arabia was in Riyadh and not Jeddah as mentioned in Applicant statement. A copy of the permission received from the Gem & Jewellery Export Promotion Council, New Delhi 25.01.2024 is attached. We highly regret the inadvertent omission and would request your goodself to kindly issue a corrigendum stating that in the exhibition in Saudi Arabia the city may be read as Riyadh instead of Jeddah.

Decision: The Committee went through the justification made by the applicant and decided to accede to the request for change in the name of city of exhibition as RIYADH, SAUDI ARABIA in place of JEDDAH, SAUDI ARABIA in the earlier decision of PRC. All other provisions of the PRC decision pronounced in this case vide Meeting No. 10AM25 dated 12.07.2024 stands valid.

(Action: Applicant/ Customs- Mumbai/ Concerned Nominated Agency/ GJEPC)

Case No.14

M/s. Malabar Gold Limited, Kozhikode.



F.No.HQRPRCAPPLY00007871AM24

Meeting No.16AM25 held on 20.09.2024

Subject: Request for Condonation of the Procedural Lapse in not mentioning Authorization Number in the Shipping Bill submitted Towards EO against EPCG Authorization No. 1030002673 dated 18.06.2014.

This is a defer case of PRC Meeting No.32/AM24 held on 13.03.2024 (Case No.33) wherein Committee decided to defer the case and sought more details from the firm.

Applicant's statement: EO achieved in full well within the original export obligation period and the documents submitted to JDGFT. JDGFT maintained that the shipping bill does not bear authorization number and date and cannot be considered towards EO. We sought exemption for the procedural lapse and consideration of the case under PC 7, whereas JDGFT informed us free shipping bill cannot be considered. We have not utilized this shipping bill for any other purpose against any other authorizations and request condonation of the procedural lapse and acceptance of the same under PC7.

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.

(Action: Applicant)

Case No.15

M/s. Vision Polymer Private Limited, Gujarat

F.No.HQRPRCAPPLY0000760AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for EO not full fill due to covid situation against Advance Authorization No. 3411000152 dated 28.01.2021.

Applicant's statement: We have export order now on hand to full fill export obligation against the adv lic no 341100152, so kindly consider our request for EOP and grant EOP to fulfill export obligation. Due to covid situation our buyer cancelled all the contracts and request to do not ship the goods due to lockdown.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No.3411000152 dated 28.01.2021 for a further period upto 31.01.2025 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.16

M/s. Adcock Ingram Limited, Bangalore



F.No.HQRPRCAPPLY00006107AM24

Meeting No.16AM25 held on 20.09.2024

Subject: Request for extension of EOP against Advance Authorization No. 0710116007 dated 08.01.2020.

Applicant's statement: With reference to the above Subject, we would like to inform you that we have imported HYDROCHLOROTHIAZIDE EP/BP/USP/PH.EUR vide BOE No. 8511341 Dt: 18.08.2020 under Advance License. As per appendix 4-J pre-import condition the export obligation period from the date of clearance and we have been exported between 12-18 months from the date of 1st import. We were imported the input item based on the Export projection orders and it was unfortunate due to Covid period various market condition is the foreign countries; we could not complete the export obligation in time but completed entire export obligation and realized export proceeds against the same. We have to regularize the license with the total exports made against the License. Our last export has been made on 30.11.2021. Hence we request for the extension of 6 months for regularization of exports made between 12-18 months. from the date of 1st import. First Export SB date: 22.07.2021 Last Export SB date: 30.11.2021

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No.0710116007 dated 08.01.2020 for a further period upto 30.11.2021 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No. 17

M/s. Payal Polyplast Private Limited, Delhi

F.No.HQRPRCAPPLY000000367AM24

Meeting No.16AM25 held on 20.09.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 0510394989 dated 20.07.2015.

Applicant's statement: Ref. File No. - New File No. 05/27/040/00126/AM16 & Old File No. 05/27/040/00206/AM14 Subject: Redemption of our Advance Authorization No.-0510394989 Dt. 20.07.2015 (Lost / Misplaced Licence no. 0510370552 dt 08.11.2013) Due to duplicate licence issued in leu of original lost and RA did not redeemed. Hence it is a genuine hard ship to approach PRC as per policy. With reference to the above subject we state that the duplicate licence had been issued by our licensing authority as advice by them to apply online. (Copy enclosed) because the manual duplicate licence with the same original file no could not be issued due to change in policy procedure. We have submitted all the documents for redemption as required about 7 years before, but in spite of several reminders and personal visit

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meeting and meeting with (Deputy DGFT) and (Joint DGFT) but nothing could be done. The last letter we received from our RA to quote the relevant Para under which duplicate licence issued can be redeemed. (copy enclosed) We further state that there is a endorsement on the duplicate licence issued in lieu of original lost/ misplaced (Copy of licence enclosed) for your ready reference. Now we are having a lot of pressure from customs, also to get the licence redeem and the bond given by us to the customs should be cancelled. Hence we request you to kindly look into the matter personally and help us by advising our licensing authority to redeem our licence at the earliest and oblige.

Comments of RA was also seen.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed consideration of application for redemption of Advance Authorization No.0510394989 dated 20.07.2015 issued in lieu of lost Advance Authorization No. 0510370552 dated 08.11.2013. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting. RA Head may take note of the deficiency raised at RA level for issue of appropriate guidance to concerned staff.

(Action: Applicant/ RA-CLA)

Case No.18

M/s. Carrier Wheels Private Limited, Delhi

F.No.HQRPRCAPPLY0000731AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for condonation of Procedural Lapse of mentioning wrong authorization no. on shipping bills/ARE/Supply Invoices -Grant of relaxation under Para 2.58 of Foreign Trade Policy against EPCG Authorization No. 0530156965 dated 17.11.2011.

Applicant's statement: Due to clerical mistake, we mentioned wrong EPCG Authorization on some shipping bills. The said mistake happens as we were having 7 EPCG Licenses which were running simultaneously and we were doing EO under all 7 Authorizations. At the time of filing of application for redemption, we came to know that on some Shipping Bills, wrong EPCG Authorization No. has been mentioned, due to clerical calculation mistake in calculation of Export Obligations under each license and due to this mistake, excess exports have been done on some Authorisations, whereas EO was short under EPCG Authorization No 0530156965 dated 17.11.2011. We continued to mention same EPCG Authorization on some shipping bills even after completion of export obligation whereas these shipping have to be counted against EO of another EPCG Authorization. These shipping bills are not being counted/ utilized for Export Obligation against the EO of EPCG Authorization which has been mentioned on the shipping bills and the Export Obligation of those EPCG completed without taking into consideration of these shipping bills as there is excess exports obligation completed on those EPCG



Authorizations.

Report of RA was also seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to accede to the request of the firm and to allow consideration of unutilised SBs bearing different Authorisation number for calculation of Export Obligation against the actual EPCG Authorization No. 0530156965 dated 17.11.2011. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.19
Mumbai

M/s. Chistiya Exports Corporation,

F.No.HQRPRCAPPLY00002477AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request to allow belated application for rebate of State and Central Taxes and Levies (ROSCTL).

Applicant's statement: Shipping bills of 2019-20 were not transferred from Customs to DGFT and hence we could not claim their ROSCTL benefits. Subsequently, 4 Shipping Bills have been transmitted to the DGFT Server Module by Customs in 2023 after removal of risky exporter alert. We are requesting to allow belated application for ROSCTL scheme.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to accede to the request of the firm and to allow consideration of belated application for ROSCTL against the unutilised SBs and to refer the case to PC-3 for resolution. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ PC-3)

Case No.20

M/s. Kumar Brothers Co, Delhi

F.No.HQRPRCAPPLY00001090AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for disbursal of past incentives viz. MEIS/ROSL/ROSCTI as prejudgment dated 11-09.2023 passed by Hon'ble High Court of Delhi.

Applicant's statement: The claims could not be applied/released to us because of the name of our firm was put under High Risk Exporters list vide circular No. 131/1/2020-gst dt 23.01.2020 issued by Central Board of indirect Taxes and Customs. Therefore, we approached Hon'ble Delhi High Court for



giving us necessary relief so as to claim all due benefits, and a stay order dated 29.12.2021 was granted with the following orders " It is made clear that in case the petitioner succeeds in the writ petition, circular dated 02.11.2021 shall not come in the way of petitioner in seeking release of export incentives, to which it lays a claim in the present petition" benefits due on exports against Shipping Bills (as per list attached) prior to 01.01-2021 have not yet been granted by the Addl- DGFI, CLA, New Delhi. Since, now there is no portal available on DGFT site to claim the benefits against listed Shipping bills, we are unable to claim the benefits against said Shipping Bills.

Comments of PC-3 was also seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the request of the firm to the concerned Policy Division (PC-3) for re-examination and for resolution of the difficulty. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ PC-3 for resolution and updation)

Case No.21 M/s. Glenmark Pharmaceuticals Limited, Mumbai

F.No.HQRPRCAPPLY00000603AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 0310838214 dated 11.09.2020.

Applicant's statement: As per the Policy Circular no. 18 DT. 30.10.2007, There is option to use the imported raw material for production of other export products for export. Accordingly, we have exported above 2 Export product under subject Advance Licence (Adv. Lic. details duly mentioned on S/bills). - Now even though on 32 Nos. of S/bills, Export Description was tally as per Adv. Lic. and only PACK SIZE was not mentioned on Advance Licence & Norms Copy, RLA Mumbai was not accepted the same for redemption purpose. (Copy of DL attached). - So, we hereby request your good office, kindly accept the 32 Nos. of S/bill (List Attached) having subject Advance Licence details and below export description & Pack Size for Redemption Purpose with Norms 1.05 Kgs/ Kgs. (5% Wastage) 1. CLINDAMYCIN BPO GEL 1%/5% 30GM 2. CLINDAMYCIN BPO GEL 1%/5% 60GM

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the issue to the concerned Norms Committee (NC-3) for resolution of the difficulty on account of differing pack sizes. The firm shall approach NC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ NC-3)

Case No.22 M/s. Nextgen Printers Private Limited, Kolkata



F.No.HQRPRCAPPLY0000164AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for consideration of DTA clearance certificate for the purpose of fulfillment of EO against EPCG Authorization No. 0230010045 dated 12.01.2015.

Applicant's statement: This is regarding the EPCG license we have obtained on 12th Jan'2015 for which we have been making supplies both outside India as well as to SEZ units. In against SEZ supplies we have been provided with DTA clearance certificate instead of Bill of export. Hence, we request you to kindly consider the DTA clearance certificate so that we can apply for the EODC certificate. Hence, if needed endorsement letter from customs can also be provided.

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.

(Action: Applicant)

Case No.23 M/s. Synergy Lifestyles Private Limited, Mumbai.

F.No.HQRPRCAPPLY00007755AM24

Meeting No.16AM25 held on 20.09.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0310828627 dated 26.04.2019.

Applicant's statement: We refer to minutes of PRC meeting which read as '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.' We are submitting herewith our review application for kind consideration in the PRC committee for Condonation of delay in applying for extension and grant us 2nd EOP extension to fulfill our balance export obligation. About the case- We have been issued advance authorization by RA Mumbai and we have only obtained 1st EOP extension for 6 months till 26.04.2021 from RA. We have fulfilled 100% Export Obligation (EO) against 1st Export Item (i.e. Made-up made from 100% Linen Fabric). Our 2nd Export item i.e. (i.e. Made ups made from 55% Linen + 45% Cotton Fabric) Export Obligation (EO) was fulfilled only 18.58% within original & extended valid period. Our balance 81.42% remained unfulfilled as our 1st EO has expired on 26.04.2021. We are unable to apply for Second EOP Extension online at DGFT portal as error message is display as 'You are not allowed for EO Extension as you already extended two times?'. (Screen shot of error message attached) for your ready reference. We could submit our application on time due to this technical error of website which is beyond our control. Kindly note that we were under no fault for not being able to submit the online application on time. Please find enclosed chronology of our case for



your ready reference. This is the case of genuine hardship and adverse impact on our marker trade & this situation will also added our losses if EOP extension is denied to us. We request the PRC to condone the delay & allow us EOP extension to fulfill our balance obligation. We would like to be heard in person (Personal hearing).

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 maintain the earlier decision of PRC taken in its Meeting No. 16AM24 dated 06.10.2024 (Case No. 15).

(Action: Applicant)

Case No.24 M/s. Greenlam Industries Limited, Delhi

F.No.HQRPRCAPPLY0000740AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 0210195058 dated 04.10.2013, 0210195907 dated 01.11.2013, 0210196653 dated 22.11.2013, 0210200914 dated 07.03.2014, 0210200826 dated 05.03.2014, 0210201965 dated 02.04.2014.

Applicant's statement: This Online application for PRC consideration is being filed in continuation to our application submitted long ago vide File Ref No. 01/60/162/0061/AM19/PRC towards consideration of our case for revalidation of six Advance Authorization which got expired due to inordinate delay taken by PRC initially and subsequently by RA office for its implementation. Further, this is with reference to your Office Memorandum dated. 03.05.2019 issued to RA, Kolkata, and subsequent 3-4 regular reminders Dated. 07.07.2020, reminder mail dtd, 21.01.2021, reminder mail dated. 09.06.2021 and finally on 08.10.2021 issued to RA, Kolkata, to send a report to the Policy Relaxation Committee (PRC) 2021 in respect of 6 Nos Advance Authorizations as per the subject details of the aforesaid memorandum (Copy of email communication dated. 08.10.2021 with preceding reminder mails marked to us also). And whereas, we came to understand from the above said emails that the concerned RA office at Kolkata, has sent the report against three Advance Licenses out of the total 6 cases. But the report against another three Advance Authorization is still awaited from them. And in this matter, when we approached the RA office at Kolkata and enquired about the pending report, we were told that the concerned report against the balance three licenses has also been sent to the HQs. The fact of the matter is that the matter of revalidation of six Advance Licenses are pending since 2015 at your end for not of our fault. If you go through the concerned file, you will see that the earlier decision of PRC vide its Meeting No. 08/AM 2016 dated. 22.09.2015, was taken when almost twelve months available for revalidation period / first six months revalidation



period also was expired or on the verge of expiry, and by the time, we got the implementation of PRC decision done by RA office, the subject Licenses had already expired. The purpose for which we approached the PRC and got a positive decision was to allow incorporation of the name of M/s. Greenlam Industries Ltd(IEC No. 1414002017) as supporting Manufacturers / Job worker and a Co- Licensee in terms of provisions of Para 4.35 of the HBP2015-20 based on the Order dated. 31.10.2014 of Demerger of the Decorative Laminates division by the Ld. Hon'ble High Court, Guwahati and composite scheme of arrangement dated. 08.01.2015, so as to enable the company to complete its remaining export obligation / remaining Imports made against the authorizations. And whereas, although out of the 42 Licenses against which the PRC took the decision vide its Meeting No.08 /AM2015, as explained above, we could utilize 32 Licenses towards fulfillment of export obligation and completion of imports, as their validity still existed. But the remaining 12 Advance Licenses, out of which 6 Advance Licenses were issued by RA, Delhi at CLA office and another 6 Advance Licenses were issued by RA, Kolkata office, we could not utilize because of its expired validity. And whereas, we approached the PRC again separately towards 6 Advance Authorizations issued by RA, Delhi office, and got a positive decision, allowing 6 months revalidation from the date of endorsement, vide its Meeting No. 19/AM19 dated. 16.10.2018 (PH Case No. 02) against File No. 01/60/162/273/AM17/PRC. Further, in this case, they did not call for any report from the RA office. It is pertinent to mention here that, for the 6 Advance Licenses cases issued by RA, Kolkata (PRC called for a report from RA, Kolkata, in 2019, although the RA office says it has sent the report, but as per the PRC, report against 3 Advance Authorizations are still pending to be sent by the concerned RA office, inspite of regular reminders from the PRC. In lieu of the above, since the PRC is yet to receive report against 3 Advance Authorizations, it may remind RA office with details of those three Licenses, and call for the report as early as possible.

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.

(Action: Applicant)

Case No.25 M/s. Z.N. Exim, Uttar Pradesh

F.No.HQRPRCAPPLY0004216AM25

Meeting No.16AM25 held on 20.09.2024

Subject:Request for consideration of MEIS application for Shipping bills of FY19-20.

Applicant's statement:Delay in the realization of our e-BRC, which took time beyond 1.5 years impacted our ability to submit our application on time. Also the COVID-19 pandemic caused unprecedented disruptions to our operations. Amidst these challenges, the claim for MEIS benefits was regrettably and inadvertently overlooked. Amidst these challenges, the claim for MEIS benefits was regrettably and inadvertently overlooked.



Comments of PC-3 was also seen.

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.

(Action: Applicant)

Case No.26

M/s. Colorcon Asia Private Limited, Goa

F.No.HQRPRCAPPLY0000706AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for waiver of Procedural requirement as per HBP against Advance Authorization No. 1710006604 dated 24.04.2017.

Applicant's statement:Exports made to SEZ. RLA Mumbai insisting for Bill of Export to redeem the Advance Authorization. Please note, Bill of Export was not filed but we have already discharged our export obligation to SEZ units in terms of quantity as well as value and the supplies were duly acknowledged by the SEZ receiving units along with endorsement by Dy.Commissioner of Customs, SEZ (Certificate confirming receipt of material to SEZ attached for your record). We have also received e-BRC against all the supplies which were submitted to DGFT , Mumbai in hard copies. Other important documents viz; Self attested invoices, transport documents attached. Please note that we are AEO Tier 2 certified organization and therefore request you to please consider the certificate issued mentioning supply invoices details endorsed by Dy.Commissioner of Customs, SEZ units, in lieu of Bill of Exports. Since the relevant documents evidencing genuine exports by the company, request you to kindly condone the procedural lapse and issue instructions to the RLA Mumbai accordingly.

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 maintain the earlier decision of PRC taken in its Meeting No. 15AM24 dated 22.09.2023 (Case No. 21).

(Action: Applicant)

Case No.27
Pradesh

M/s. Dev Ventures (I) Private Limited, Madhya

F.No.HQRPRCAPPLY00007233AM24

Meeting No.16AM25 held on 20.09.2024

Subject:Request for waiver request for IGST and Interest payment against Advance Authorization No. 5610005425 dated 06.06.2018.

Applicant's statement:We M/s. Dev Ventures (I) Pvt. Ltd. is engaged in the



business of manufacturer/Exporter of Flexible Intermediate Bulk Container (FIBC Bags), PP Woven Sacks Bags & PP Woven Fabric products in its manufacturing unit situated at Plot No. 56, Sector-III, Pithampur-454775, Dist. Dhar, Madhya Pradesh. As an MSME unit, we take pride in being a source of employment for over 500 individuals, positively impacting the well-being of their families. Our relentless hard work has culminated in the esteemed recognition of Star Export House status. We are writing to bring your attention to a critical situation that has significantly impacted our business. In January 2022, our entire unit located at Plot No. 56, Sector-III, Pithampur, Dist. Dhar, Madhya Pradesh, was devastated by a fire incident, resulting in the loss of all materials and machinery. The aftermath of the fire has left us in a dire financial condition, with losses amounting to crores of rupees. The destruction of our factory premises has not only disrupted our operations but has also posed a serious challenge in terms of funds required to rebuild and re-establish our manufacturing unit. To resume operations and restore our business, we urgently need to acquire new machinery. However, the financial strain we are currently facing is impeding our ability to move forward smoothly. We are seeking assistance and support to overcome this setback and revive our operations. We, M/s Dev Ventures (I) Pvt. Ltd. Pithampur Dist. Dhar (M.P.), would like to bring to your attention the matter regarding the imposition of IGST and interest charges by DGFT, Indore, in reference to the import of Polypropylene (PP) Granules under Advance Authorization Nos. 5610005259 dated 09.11.2017, 5610005305 dated 09.01.2018, and 5610005425 dated 06.06.2018. We have received communication indicating a violation of pre-import conditions and a request for payment of IGST along with interest due to the Supreme Court's decision. We would like to clarify that the Advance Authorization Nos. 5610004956 dated 27.07.2016, 5610005194 dated 17.08.2017, and 5610005217 dated 21.09.2017 were obtained before the imposition of pre-import conditions. Furthermore, exports were successfully carried out under these Advance Authorizations using the existing stock of raw materials purchased prior to the period of 13.10.2017 to 09.01.2019. We also bring to your kind notice that the EODC of Advance Authorization Number 5610004956 dated 27.07.2016, 5610005194 dated 17.08.2017, 5610005217 dated 21.09.2017, 5610005259 dated 09.11.2017 and 5610005305 dated 09.01.2018 already received and application for EODC of Advance Authorization Number 5610005425 dated 06.06.2018 submitted at your good office i.e. DGFT, Indore. We believe that the imports made under the aforementioned Advance Authorizations should not be considered a violation of pre-import conditions. The exports conducted during the period before 13.10.2017 to 09.01.2019 were in accordance with the authorizations obtained, and there was no breach of conditions. Main Issue for consideration considering the circumstances mentioned above, we kindly request your office to review our case and grant an exemption from the IGST payment and interest charges imposed. We are attaching relevant documents, including copies of the Advance Authorizations and export records, for your perusal. We are open to providing any additional information required to support our case.

Report of RA was also seen.

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 it is not a PRC related matter.

(Action: Applicant)

Case No.28 M/s. Madras Hydraulic Hose Private Limited, Chennai

F.No.HQRPRCAPPLY00007010AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for extension of EOP against Advance Authorization No. 0410166833 dated 16.06.2020.

Applicant's statement: The Advance Authorization is for the export product of Flexible Corrugated Stainless-Steel Hose with Branding's of Stainless-Steel Wire (Grade 304L) for import item of Import of Stainless-Steel Coils (Grade 304L). We have exported 28.57 MTs (i.e. 51.02%) with-in the validity of EOP in which 14.287 MTs exported goods was re-imported due to buyer returned the material therefore we have fulfilled the EO of 27.58% in terms of Value and 25.51% in terms of quantity within the provision of Para 4.42 of HBP Vol 2015-2020. Due to the second wave of Pandemic the buyer not in the position to place the order frequently. Moreover, we are having backlog of pending export obligation in the previous authorizations due to pandemic calamities, therefore we could not complete the obligations with-in the stipulated extensions provided. Now we obtained confirmed orders for other source of foreign buyer and request you to kindly permit 6 months EOP from the period of approval/ endorsement by DGFT organization by which we shall be fulfilling balance EO in terms of quantity and value both with minimum 15% value addition.

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.

(Action: Applicant)

Case No.29 M/s. Madras Hydraulic Hose Private Limited, Chennai

F.No.HQRPRCAPPLY00007217AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0410166467 dated 28.01.2020.

Applicant's statement: The Advance Authorization is for the export product of Flexible Corrugated Stainless-Steel Hose with Branding's of Stainless-Steel Wire (Grade 304L) for import item of Import of Stainless-Steel Coils (Grade 304L). We have exported 28.57 MTs (i.e. 71.425%) with-in the valid EO period whereas the entire exported goods were re-imported due to buyer returned the material and due to the second wave of Pandemic the buyer not

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in the position to place the orders frequently. Moreover, we are having backlog of pending export obligation in the previous authorizations due to pandemic calamities, therefore we couldn't complete the obligations with-in the stipulated extensions provided. Now we obtained confirmed orders for other source of foreign buyer and request you to kindly permit 6 months EOP from the period of approval/ endorsement by DGFT organization by which we shall be fulfilling balance EO in terms of quantity and value both with minimum 15% value addition.

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.

(Action: Applicant)

Case No.30 M/s. Madras Hydraulic Hose Private Limited, Chennai

F.No.HQRPRCAPPLY00007221AM25

Meeting No.16AM25 held on 20.09.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0410166691 dated 23.04.2020.

Applicant's statement: The Advance Authorization is for the export product of Flexible Corrugated Stainless-Steel Hose with Branding's of Stainless-Steel Wire (Grade 304L) for import item of Import of Stainless-Steel Coils (Grade 304L). We have exported 15.872 MTs (i.e. 66.13%) within the provision of Para 4.42 of HBP 2015-2020 in which 14.287 MTs exported goods was re-imported due to buyer returned the material therefore we have fulfilled the EO of 7.46% in terms of Value and 6.60% in terms of quantity. Due to the second wave of Pandemic the buyer not in the position to place the order frequently Moreover, we are having backlog of pending export obligation in the previous authorizations due to pandemic calamities, therefore we couldn't complete the obligations with-in the stipulated extensions provided. Now we obtained confirmed orders for other source of foreign buyer and request you to kindly permit 6 months EOP from the period of approval/ endorsement by DGFT organization by which we shall be fulfilling balance EO in terms of quantity and value both with minimum 15% value addition.

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.

(Action: Applicant)..

