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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 19.06.2023under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 06/AM24 held on 19.06.2023

The following members were present in the meeting:

1. Shri S.B.S. Reddy Addl. DGFT
2. Shri Hardeep Singh Addl. DGFT
3. Shri AkashTaneja Addl. DGFT
4. Shri Anil Aggarwal Addl. DGFT
5. Dr. S.K. Bansal Addl. DGFT
6. Shri S.C. Agarwal 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. Glenmark Pharmaceuticals Ltd., Mumbai	1-2
2.	M/s. General Export Enterprises, Mumbai	3-8
3.	M/s. Bengal Energy Ltd., Kolkata	9-10
4.	M/s. Thermosol Glass Pvt. Ltd., Ahmedabad	11-13
5.	M/s. Godavari Drugs Limited, Secunderabad	14
6.	M/s. Chand Fruit Company Pvt. Ltd., Sangli	15
7.	M/s. ADF Foods Limited, Mumbai	16
8.	M/s. Carbon Resources Pvt. Ltd., Kolkata	17
9.	M/s. Rani International, Mumbai	18-19
10.	M/s. Kauten Kraft, new Delhi	20
11.	Raj petro Speecialities Pvt. Ltd., Chennai	21-22
12.	M/s. Bakewell Biscuits Pvt. Ltd., Delhi	23
13.	M/s. PrayaghNutri Products Pvt. Ltd., Hyderabad	24
14.	M/s. Surya International, Secunderabad	25-28
15.	M/s. UNI VTL Precision Pvt. Ltd., Karnataka	29
16.	M/s. PrayagPolytech Pvt. Ltd., Gurgaon	30
17.	M/s. HUF India Pvt. Ltd., Pune	31-32
18.	M/s. Millenium Knit Pvt. Ltd., Ahmadabad	33
19.	M/s. Shree VenkateshwaraElectrocast Pvt. Ltd., Kolkata	34

20.	M/s. Coptec, Silvassa	35
21.	M/s. OMFA Rubbers Limited, Delhi	36
22.	M/s. Aquarelle India Pvt. Ltd., Bangalore	37
23.	M/s. ShubhalakshmiPolysters Ltd., Gujarat	38
24.	M/s. Chintamani Lamination, Mehsana (Gujarat)	39
25.	M/s. Orients Fashion Exports (India) Pvt. Ltd., New Delhi	40
26.	M/s. Elite Green Pvt. Ltd., Ahmedabad	41
27.	M/s. Lakshmiammal Matches Industry, Tamil Nadu	42
28.	M/s. Vilas Transcore Ltd., Vadodara	43
29.	M/s. Sanjay Soya Pvt. Ltd., MH	44
30.	M/s. Mudrika Ceramics India Pvt. Ltd., Baroda	45
31.	M/s. Modern Impex, Kolkata	46
32.	M/s. Abhishri Packaging Pvt. Ltd., Mumbai	47-51
33.	M/s. Arch Pharmalabs Ltd., Mumbai	52
34.	M/s. Ashish Life Science Pvt. Ltd., Mumbai	53
35.	M/s. Alpine Apparels Pvt. Ltd., Faridabad (Haryana)	54
36.	M/s. Bulk Liquid Solutions Pvt. Ltd., Bangalore	55

Case No. 01 M/s. Glenmark Pharmaceuticals Ltd., Mumbai

F.No.HQRPRCAPPLY00338697AM22

Meeting No.06 /AM24 held on 19.06.2023

Subject: To count the export of 2 Shipping Bills No.5414026 dated 24.09.2020 & 5444482 dated 25.09.2020 against Advance Authorization No.0310835633 dated 18.04.2020 towards redemption / regularization purpose only.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.20). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022. However, firm vide mail dated 01.12.2022 intimated that the concerned persons who are to represent in the PH are travelling and requested to defer. Accordingly, the Committee decided to defer the case.

The case was taken up. The applicant has stated that they have obtained the subject advance authorisation with UQC for export product in PACKS and import item in KG. In order to improve data quality, JNPT Custom on 18.8.2020 issued a PN No.101/2020 for streamlining of UQC in Bill of Entry and Shipping Bills. They have accordingly issued revised list of UQC and removed PACKs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against the Advance Authorisation having UQC as "PACKS". They have decided to clear their export shipment under "FREE/BRAND RATE DBK (9801) with Zero DBK by mentioning the Advance Licence details on Custom Invoice & Shipping Bills to get it account at the time of redemption. Later they have also amended the advance authorisation on UQC as "Numbers". Hence, they are requesting to count the export made under 2 shipping bills against above mentioned Advance Authorisation for regularization and closure purpose.

Decision: The committee discussed the case on the basis of 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. 02 M/s. Glenmark Pharmaceuticals Ltd., Mumbai

F.No.HQRPRCAPPLY00347528AM22

Meeting No.06 /AM24 held on 19.06.2023

Subject: To count the export made through 10 free Shipping Bills towards fulfillment of EO against Advance Authorisation No.0310831647 dated 19.09.2019.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.21). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022. However, firm vide mail dated 01.12.2022 intimated that the concerned persons who are to represent in the PH are travelling and requested to defer. Accordingly, the Committee decided to defer the case.

The applicant has stated that they have obtained the subject advance authorisation with UQC for export product in PACKS and import item in KG. In order to improve data quality, JNPT Custom on 18.8.2020 issued a PN No.101/2020 for streamlining of UQC in Bill of Entry and Shipping Bills. They have accordingly issued revised list of UQC and removed PACKs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against the Advance Authorisation having UQC as "PACKS". They have decided to clear their export shipment under "FREE/BRAND RATE DBK (9801) with Zero DBK by mentioning the Advance Licence details on Custom Invoice & Shipping Bills to get it account at the time of redemption. Later they have also amended the advance authorisation on UQC as "Numbers". Hence, they are requesting to count the export made under 10 shipping bills against above mentioned Advance Authorisation for regularization and closure purpose.

Decision: The committee discussed the case on the basis of 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. General Export Enterprises, Mumbai

F.No.HQRPRCAPPLY00001571AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in submission of online TMA application for the period 01.04.2019 to 30.06.2019.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.23). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through.The applicant has stated that they couldn't apply for the TMA application for the said period because of covid-19 pandemic. They had lockdown in the city and were supposed to work from home. Therefore, they couldn't submit the necessary documents required and till time the submission date has already expired and they were not able to submit the application. Hence, they are requesting to condone the delay in submission of online TMA application for the period 01.04.2019 to 30.06.2019.

Decision: The Committee reviewed and went through the justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection as per earlier decision of PRC.

(Action: Applicant)

Case No. 04 M/s. General Export Enterprises, Mumbai

F.No. HQRPRCAPPLY00001573AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in submission of online TMA application for the period 01.07.2019 to 30.09.2019.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.24). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they couldn't apply for the TMA application for the said period because of covid-19 pandemic. They had lockdown in the city and were supposed to work from home. Therefore, they couldn't submit the necessary documents required and till time the submission date has already expired and they were not able to submit the application. Hence, they are requesting to condone the delay in submission of online TMA application for the period 01.07.2019 to 30.09.2019.

Decision: The Committee reviewed and went through the justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection as per earlier decision of PRC.

(Action: Applicant)

Case No. 05 M/s. General Export Enterprises, Mumbai
F.No.HQRPRCAPPLY00002064AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in submission of online TMA application for the period 01.07.2020 to 30.09.2020.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.25). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they couldn't apply for the TMA application for the said period because of covid-19 pandemic. They had lockdown in the city and were supposed to work from home. Therefore, they couldn't submit the necessary documents required and till time the submission date has already expired and they were not able to submit the application. Hence, they are requesting to condone the delay in submission of online TMA application for the period 01.07.2020 to 30.09.2020.

Decision: The Committee reviewed and went through the justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection as per earlier decision of PRC.

(Action: Applicant)

Case No. 06 M/s. General Export Enterprises, Mumbai

F.No.HQRPRCAPPLY00002065AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in submission of online TMA application for the period 01.10.2019 to 31.12.2019.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.26). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they couldn't apply for the TMA application for the said period because of covid-19 pandemic. They had lockdown in the city and were supposed to work from home. Therefore, they couldn't submit the necessary documents required and till time the submission date has already expired and they were not able to submit the application. Hence, they are requesting to condone the delay in submission of online TMA application for the period 01.10.2019 to 31.12.2019.

Decision: The Committee reviewed and went through the justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection as per earlier decision of PRC.

(Action: Applicant)

Case No. 07 M/s. General Export Enterprises, Mumbai

F.No.HQRPRCAPPLY00002062AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in submission of online TMA application for the period 01.04.2020 to 30.06.2020.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.27). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they couldn't apply for the TMA application for the said period because of covid-19 pandemic. They had lockdown in the city and were supposed to work from home. Therefore, they couldn't submit the necessary documents required and till time the submission date has already expired and they were not able to submit the application. Hence, they are requesting to condone the delay in submission of online TMA application for the period 01.04.2020 to 30.06.2020.

Decision: The Committee reviewed and went through the justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 08 M/s. General Export Enterprises, Mumbai

F.No.HQRPRCAPPLY00002063AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in submission of online TMA applications for the period 01.01.2020 to 31.03.2020.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.28). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they couldn't apply for the TMA application for the said period because of covid-19 pandemic. They had lockdown in the city and were supposed to work from home. Therefore, they couldn't submit the necessary documents required and till time the submission date has already expired and they were not able to submit the application. Hence, they are requesting to condone the delay in submission of online TMA application for the period 01.01.2020 to 31.03.2020.

Decision: The Committee reviewed and went through the justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 09 M/s. Bengal Energy Ltd., Kolkata

F.No.HQRPRCAPPLY00117741AM21

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in export beyond 1st extension of EOP in respect of EPCG Authorization No.0230004393 dated 07.08.2009.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.18). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The applicant stated that the delay of 38 days was due to a severe cyclone in the month of May, 2019 when their export was being done. The devastating severe cyclone disturbed and damaged all the road Transport system. Their export was through land to Nepal. Therefore, all their projection of completing the EO within the EOP failed. This natural calamity was beyond their control and there was a genuine hardship for which they could not complete their export within the EOP. But the fact is that they have completed the export and also realised the Export realisation in Free Foreign Exchange. EPCG Committee accepted their application for one of the three EPCG licenses and rejected the other two EPCG licenses. Hence they are requesting to allow regularization of Export made beyond EOP (within 38 days) and condone the delay against subject EPCG License.

Decision: The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede the request of the firm for condonation of 38 days delay in completing the Export Obligation against EPCG Authorization No.0230004393 dated 07.08.2009only for regularisation purpose subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkatta)

Case No. 10 M/s. Bengal Energy Ltd., Kolkata

F.No.HQRPRCAPPLY00117776AM21

Meeting No.06/AM24 held on 19.06.2023

Subject: Condonation of delay in export beyond 1st extension of EOP in respect of EPCG Authorization No.0230004394 dated 07.08.2009.

Applicant's statement: This is a defer case of PRC Meeting No.21/AM23 held on 02.12.2022 (Case No.17). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The applicant stated that the delay of 42 days was due to a severe cyclone in the month of May, 2019 when their export was being done. The devastating severe cyclone disturbed and damaged all the road Transport system. Their export was through land to Nepal. Therefore, all their projection of completing the EO within the EOP failed. This natural calamity was beyond their control and there was a genuine hardship for which they could not complete their export within the EOP. But the fact is that they have completed the export and also realised the Export realisation in Free Foreign Exchange. EPCG Committee accepted their application for one of the three EPCG licenses and rejected the other two EPCG licenses. Hence they are requesting to allow regularization of Export made beyond EOP (within 38 days) and condone the delay against subject EPCG License.

Decision: The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede the request of the firm for condonation of 42 days delay in completing the Export Obligation against EPCG Authorization No.0230004394 dated 07.08.2009only for regularisation purpose subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.
(Action: Applicant/RA-Kolkatta)

Case No. 11 M/s. Thermosol Glass Pvt. Ltd., Ahmadabad

F.No.HQRPRCAPPLY00003323AM23

Meeting No.06 /AM24 held on 19.06.2023

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

Applicant's statement: This is a defer case of PRC Meeting No.25/AM23 held on 28.12.2022 (Case No.06). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, however firm vide mail dated 28.12.2022 intimated that they could not attend the meeting and requested for alternate date. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have obtained the said license considering that Solar Thermal Technology will develop good business opportunity in India and they would be able to meet the EO. At the point of time Deemed Export benefit were available to the manufacturer supplier who were producing the renewable products in India and supplying the material to the Solar Power Developers. The benefit has been withdrawn in the current FTP, which has affected them. They had applied to EPCG Committee, however it was decided to approach RA in terms of PN No.35, 36& 37 dated 25.10.2017 read with PN No.78 dated 11.03.2019. Further, stated that they have been granted for 1st block of the EPCG authorisation. In their case they are manufacturer of tailor made products i.e. parabolic mirrors which is rarely exportable, though they are searching for the international market and have some export enquiries in their hand and would be able to fulfil the entire EO in coming period. Hence, requested to allow them further extension for 4 years along with addition of new products and waiver of block-wise fulfilment of EO.

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

(Action: Applicant)

Case No. 12 M/s. Thermosol Glass Pvt. Ltd., Ahmedabad

F.No.HQRPRCAPPLY00003324AM23

Meeting No.06 /AM24 held on 19.06.2023

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

Applicant's statement: This is a defer case of PRC Meeting No.25/AM23 held on 28.12.2022 (Case No.05). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, however firm vide mail dated 28.12.2022 intimated that they could not attend the meeting and requested for alternate date. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have obtained the said license considering that Solar Thermal Technology will develop good business opportunity in India and they would be able to meet the EO. At the point of time Deemed Export benefit were available to the manufacturer supplier who were producing the renewable products in India and supplying the material to the Solar Power Developers. The benefit has been withdrawn in the current FTP, which has affected them. They had applied to EPCG Committee, however it was decided to approach RA in terms of PN No.35, 36& 37 dated 25.10.2017 read with PN No.78 dated 11.03.2019. Further, stated that they have been granted extension for 1st block of the EPCG authorisation. In their case they are manufacturer of tailor made products i.e. parabolic mirrors which is rarely exportable, though they are searching for the international market and have some export enquiries in their hand and would be able to fulfill the entire EO in coming period. Hence, requested to allow them further extension for 4 years along with addition of new products and waiver of block-wise fulfillment of EO.

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

(Action: Applicant)

Case No. 13 M/s. Thermosol Glass Pvt. Ltd., Ahmedabad

F.No.HQRPRCAPPLY00003326AM23

Meeting No.06 /AM24 held on 19.06.2023

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

Applicant's statement: This is a defer case of PRC Meeting No.25/AM23 held on 28.12.2022 (Case No.04). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, however firm vide mail dated 28.12.2022 intimated that they could not attend the meeting and requested for alternate date. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have obtained the said license considering that Solar Thermal Technology will develop good business opportunity in India and they would be able to meet the EO. At the point of time Deemed Export benefit were available to the manufacturer supplier who were producing the renewable products in India and supplying the material to the Solar Power Developers. The benefit has been withdrawn in the current FTP, which has affected them. They had applied to EPCG Committee, however it was decided to approach RA in terms of PN No.35, 36& 37 dated 25.10.2017 read with PN No.78 dated 11.03.2019. Further, stated that they have been granted for 1st block of the EPCG authorisation. In their case they are manufacturer of tailor made products i.e. parabolic mirrors which is rarely exportable, though they are searching for the international market and have some export enquiries in their hand and would be able to fulfil the entire EO in coming period. Hence, requested to allow them further extension for 4 years along with addition of new products and waiver of block-wise fulfilment of EO.

<u>**Decision**</u>: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 14 M/s. Godavari Drugs Ltd., Secunderabad

F.No.HQRPRCAPPLY00003552AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorisation No.0910065287 dated 19.07.2017.

Applicant's statement: This is a defer case of PRC Meeting No.25/AM23 held on 28.12.2022 (Case No.18). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, however firm vide mail dated 28.12.2022 intimated that they could not attend the meeting and requested for alternate date. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have obtained the subject license and started import and manufacturing of export items and also started to make exports. Meanwhile their buyer requested to make shipments partially at very less quantities. So they are forced to get an extension of the EOP up to 30 months (January, 2020). Before expiry of this extended EOP they have completed 65 % EO. Whereas, their order is cancelled in December, 2019 due to pandemic situation in the globe. Therefore, they were not able to complete the EO on time. In this situation they have got export orders against and they are able to fulfil the EO immediately within 4 months. Hence, they are requesting for another 4 months extension of EOP from date of approval.

Decision: The Committee reviewed and went through the justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 15 M/s. Chand Fruit Company Pvt. Ltd., Sangli

F.No.HQRPRCAPPLY00003638AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in submission of online TMA application for the period March 2019 to March 2019, April 2019 to June. 2019, July 2019 to Sept. 2019 and Oct.2019 to Dec. 2019.

Applicant's statement: This is a defer case of PRC Meeting No.25/AM23 held on 28.12.2022 (Case No.26). The applicant had sought personal hearing in terms of Para

2.59 of FTP-2015-2020, which was afforded on 28.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they filled up the online application and e-com was generated smoothly but at the time of submission message shows "submit date exceeds". Also because of covid-19, Public Notice No.67 dated 31.03.2020, TMA period extended till March 2021. They were unable to submit that application; therefore, they raised the query many times on DGFT portal. The DGFT team informed them that their query was forwarded to concerned technical team for further necessary action but till date the issue remains unresolved. Hence, they are requesting to condone the delay in submission of online TMA application for the period October 2019 to December 2019.

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

(Action: Applicant)

Case No. 16 M/s. ADF Foods Limited, Mumbai

F.No.HQRPRCAPPLY00003751AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in submission of online TMA application for the period July 2020 to September 2020.

Applicant's statement: This is a defer case of PRC Meeting No.30/AM23 held on 17.01.2023 (Case No.01). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 17.01.2023, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they could not file the online application due to late realization of payments and late issuance of e-BRC by the bank. They further stated that out of 278 shipping bills for the quarter July to September 2020, the payments have been received late between January to April 2021 against 35 shipping bills. Due to corona epidemics lockdowns and their staff suffering from corona, they could not operate in their office up to October 2021 and due to this they could not file the TMA application on time. The delay is mainly due to late realization of payment and corona pandemic. Hence, they are requesting to condone the delay in submission of online TMA application for the period July 2020 to September 2020.

Decision: The Committee reviewed and went through the justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly,it decided to reject the case.

(Action: Applicant)

Case No. 17 M/s. Carbon Resources Pvt. Ltd., Kolkata

F.No.HQPRCAPPLY00004014AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condon the non-availability of Bill of Export against tax invoices made for supply to SEZ unit in respect of 5 Advance Authorization No. (i) 0210210066 dated 28.08.2020, (ii) 0210210065 dated 28.08.2020, (iii) 0210209844 dated 16.04.2020, (iv) 0210209845 dated 20.04.2020 & (v) 0210209733 dated 31.01.2020 for redemption purpose.

Applicant's statement: This is a defer case of PRC Meeting No.30/AM23 held on 17.01.2023 (Case No.16). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 17.01.2023, but firm vide mail dated 16.01.2023 intimated that they are unable to attend the PH through VC and request for new date. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that the bill of export could not be produced to discharge their EODC application, but nexus is established regarding delivery of the material to SEZ unit as follows: (a) ARN number regarding payment of IGST, (b) The Number and date of Adv. Authorization mentioned in the invoice and (c) For having clarity of the SEZ is refer to and collectively marked as exhibit P-1. Due to absence of bill of export, the company is unable to arrange the BRC. To supplement this, a certified statement evidencing realization of payment has been produced. This certification is authenticated by the banker of the SEZ recipient unit. This was further certified that the realisation so made was from the foreign exchange account of the SEZ Unit as required under statutory obligation. Indusland Bank, the backer of SEZ unit, has certified credit of payment against all the tax Invoice form the foreign currency account of the SEZ unit. A cross check amongst the Invoices, Statement of supplies and the statement of sale proceeds further establishes the following: (a) Supply of goods to the SEZ unit and receipt of the goods by the same unit under the supervision of seceded officer who is the statutory representative of Customs Authority in absence of the bill of export. (b) Undoubtedly, this corroborates with the supply invoice number and the amount of realisation of payment. The certificate has been marked as exhibit 'P-2. Hence, they are requesting for condonation the non-availability of Bill of Export against tax invoices made for supply to SEZ unit in respect of above mentioned 5 Advance Authorizations.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length and decided to refer the case to PC- 4 Division for its examination and their comments. After obtaining inputs of PC-4 Division, case would be brought back to PRC for a decision.

(Action: PC-4 -Division/Applicant)

Case No. 18 M/s. Rani International, Mumbai

F.No.HQRPRCAPPLY00003996AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of DFIA no. 0310834927 dated 18.02.2020.

Applicant's statement: This is a defer case of PRC Meeting No.30/AM23 held on 17.01.2023 (Case No.13). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 17.01.2023, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that by the emergence of the deadly corona virus in China in the month of December, 2019, which further spread to the whole world has completely disrupted the entire international market operations and also trading between countries due to sudden lockdown imposed in many countries. The DFIA No.0310834927 dated 18.02.2020 has been expired which were valid for utilization exactly at the time of outbreak of corona virus causing widespread damage to business operations world over. Since they were unable to procure goods from their original suppliers, who were also similarly affected, the DFIA's could not be utilized resulting in expiry of the DFIA's. Hence they are requesting six month revalidation of the above mentioned DFIA from the date of endorsement.

Decision: The Committee reviewed and examined the case on the basis of justification furnished by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain the rejection.

(Action: Applicant)

Case No. 19 M/s. Rani International, Mumbai

F.No.HQRPRCAPPLY00003994AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of 12 DFIA no. (i) 0310835562 dated 20.03.2020, (ii) 0310835516 dated 19.03.2020, (iii) 0310835515 dated 19.03.2020, (iv)

0310834960 dated 21.02.2020, (v) 0310834979 dated 21.02.2020, (vi) 0310834980 dated 21.02.2020, (vii) 0310831825 dated 26.09.2019, (viii) 0310830479 dated 23.07.2019, (ix) 0310830088 dated 04.07.2019, (x) 0310829957 dated 27.06.2019, (xi) 0310828053 dated 01.04.2019, (xii) 0310828013 dated 29.03.2019.

Applicant's statement: This is a defer case of PRC Meeting No.30/AM23 held on 17.01.2023 (Case No.14). The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 17.01.2023, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that by the emergence of the deadly corona virus in China in the month of December, 2019, which further spread to the whole world has completely disrupted the entire international market operations and also trading between countries due to sudden lockdown imposed in many countries. Their all the 12 DFIA's have been expired which were all valid for utilization exactly at the time of outbreak of corona virus causing widespread damage to business operations world over. Since they were unable to procure goods from their original suppliers, who were also similarly affected, the DFIA's could not be utilized resulting in expiry of the DFIA's. Hence they are requesting six month revalidation of 12 DFIA's from the date of endorsement.

Decision: The Committee reviewed and examined the case on the basis of justification furnished by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided maintain the rejection.

(Action: Applicant)

Case No. 20 M/s. Kauten Kraft, New Delhi

F.No.HQPRCAPPLY00002817AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: To allow ROSCTL benefit against 23 shipping Bills.

Applicant's statement: This is a review case of PRC Meeting No.18/AM23 held on 15.11.2022 (Case No.47) wherein Committee rejected the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are exporter of readymade garments and export made during 07.03.2019 to 31.12.2020, they could get Duty Credit Scrip under ROSCTL because the Scheme Code mentioned wrongly due to clerical error 19 instead of 60 by CHA. They requested to the Customs Authority to modify/amendment of S/Bills which was showing scheme code 19 instead of 60 then they issued a Certificate of Amendment dated 31.01.2022. After issuance of Certificate of Amendment the

ICEGATE also transmitted the S/Bills to DGFT but till last date of filling of application they are unable to attach the S/Bills with online application. Hence they are requesting to allow the benefit of ROSCTL Scheme against 23 S/Bills.

Decision: The Committee reviewed and went through the justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.18/AM23 held on 15.11.2022 (Case No.47).

(Action: Applicant)

Case No. 21 Raj Petro Specialities Pvt. Ltd., Chennai

F.No.HQRPRCAPPLY00004223AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization no. 0410164789 dated 16.10.2018.

Applicant's statement: The applicant stated that in the year 2018 and 2019 they have imported base oil against three Advance Licences and they have ought to have completed the export obligation by March, 2020, April 2020 and Jan 2021, but due to Covid-19 Pandemic from Jan 2020 disturbed their production and exports as customers conveyed messages to hold on with the schedule of export. From Covid also peaked from March, 2020 onwards forcing all activities to a grinding half and both the union government, and all state governments declared lockdowns and therefore the normal functioning of their factory production also got stopped. Most of the transportation modes such as sea and air, were also impacted heavily and thus even those finished goods could not be shipped. In addition the base oil prices had also went up by huge margin affecting their export products prices. This resulted in their marketing team to renegotiate with their customers and to get confirmation of export orders for higher prices. Hence they are requesting to allow one year extension in EOP against subject license.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No. 26/AM23 dated 03.01.2023.

(Action: Applicant)

Case No. 22 Raj Petro Specialities Pvt. Ltd., Chennai

F.No.HQRPRCAPPLY00004224AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization no. 0410164705 dated 20.09.2018.

Applicant's statement: The applicant stated that in the year 2018 and 2019 they have imported base oil against three Advance Licences and they have ought to have completed the export obligation by March, 2020, April 2020 and Jan 2021, but due to Covid-19 Pandemic from Jan 2020 disturbed their production and exports as customers conveyed messages to hold on with the schedule of export. From Covid also peaked from March, 2020 onwards forcing all activities to a grinding half and both the union government, and all state governments declared lockdowns and therefore the normal functioning of their factory production also got stopped. Most of the transportation modes such as sea and air, were also impacted heavily and thus even those finished goods could not be shipped. In addition the base oil prices had also went up by huge margin affecting their export products prices. This resulted in their marketing team to renegotiate with their customers and to get confirmation of export orders for higher prices. Hence they are requesting to allow one year extension in EOP against subject license.

<u>Decision</u>: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, itdecided to maintain rejection of the earlier decision of PRC in its Meeting No. 26/AM23 dated 03.01.2023.
(Action: Applicant)

Case No. 23 M/s. Bakewell Biscuits Pvt. Ltd., Delhi

F.No.HQRPRCAPPLY0000004250AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of DFIA No.(1) 0511003462 dated 10.07.2021 and (2) 0511004351 dated 27.08.2021.

Applicant's statement: This is review case of PRC Meeting No.23/AM23 held on 20.12.2022 (Case No.24) wherein Committee rejected the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that since there were Covid-19 lockdown the entire world was disturbed and there were labour problems, the ocean freight was also very high and the raw materials were not available. Therefore they could not import the raw materials and their DFIAs got expired as they could not import the raw materials. Hence they are requesting to allow six months revalidation against subject DFIAs to import the raw material.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.23/AM23 held on 20.12.2022 (Case No.24).

(Action: Applicant)

Case No. 24 M/s. PrayaghNutri Products Pvt. Ltd., Hyderabad

F.No.HQRPRCAPPLY00003629AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of 3 DFIA No.(1) 0911000819 dated 11.05.2021, (2) 0911000820 dated 11.05.2021 and (3) 0911000766 dated 23.06.2021.

Applicant's statement: This is review case of PRC Meeting No.23/AM23 held on 20.12.2022 (Case No.25) wherein Committee reject the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that since there was Covid-19 lockdown the entire world was disturbed and there were labour problems, the ocean freight was also very high and the raw materials were not available. Therefore they could not import the raw materials and their DFIAs got expired as they could not import the raw materials. Hence they are requesting to allow six months revalidation against subject DFIAs to import the raw material.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it **decided to maintain rejection of the earlier decision of PRC in its Meeting** No.23/AM23 held on 20.12.2022 (Case No.25).

(Action: Applicant)

Case No. 25 M/s. Surya International, Secunderabad

F.No.HQRPRCAPPLY00004269AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of 10 DFIA No.(i) 0910054216 dated 31.10.2012, (ii) 0310716464 dated 06.12.2012, (iii) 0310724434 dated 18.02.2013, (iv) 0310695442

dated 21.05.2012, (v) 0410146607 dated 29.05.2013, (vi) 0410146608 dated 29.05.2013, (vii) 0810112591 dated 14.06.2012, (viii) 0510328796 dated 03.07.2012, (ix) 0510338026 dated 01.11.2012 and (x) 0510342285 dated 02.01.2013.

Applicant's statement: This a review case of PRC Meeting No.19/AM23 held on 22.11.2022 (Case No.19) wherein Committee reject the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are transferee of DFIA and these DFIA were issued before 01.08.2013, hence the provisions of PN No.35 & Notification No.31 shall not apply to them. These DFIA were presented in customs and the same were disallowed asking them to get the specific items endorsed on DFIA in terms of Notification No.31 dated 01.08.2013 read with PN No.35, since the goods are already exported and transferability has been accorded, it is not possible for them to get the same in export documents and DFIA. Show Cause Notices were issued by customs denying the benefit citing the provisions of the above mentioned notification and Public Notice. They were not able to utilize DFIAs for imports and they got expired. It is mentioned that DGFT has now allowed similar DFIAs in PRC and allowed revalidation as PN No.35 dated 30.10.2013 and customs authorities were adamant to invoke provisions of DGFT Notification No.31 dated 01.08.2013 retrospectively Hence they are requesting to allow revalidation for a period of six months from the date of endorsement.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, itdecided to maintain rejection of the earlier decision of PRC in its MeetingNo.19/AM23 held on 22.11.2022 (Case No.19).

(Action: Applicant)

Case No. 26 M/s. Surya International, Secunderabad

F.No.HQRPRCAPPLY00004268AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of 10 DFIA No.(i) 0510352623 dated 29.04.2013, (ii) 0510352747 dated 30.04.2013, (iii) 0510360169 dated 18.07.2013, (iv) 0210174524 dated 23.02.2012, (v) 0210180163 dated 24.07.2012, (vi) 0310684459 dated 02.03.2012, (vii) 0310708886 dated 13.09.2012, (viii) 0310697111 dated 01.06.2012, (ix) 0810121724 dated 05.06.2013 and (x) 3110055623 dated 03.09.2012.

Applicant's statement: This a review case of PRC Meeting No.19/AM23 held on 22.11.2022 (Case No.18) wherein Committee reject the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are transferee of DFIA and these DFIA were issued before 01.08.2013, hence the provisions of PN No.35 & Notification No.31 shall not apply to them. These DFIA were presented in customs and the same were disallowed asking them to get the specific items endorsed on DFIA in terms of Notification No.31 dated 01.08.2013 read with PN No.35, since the goods are already exported and transferability has been accorded, it is not possible for them to get the same in export documents and DFIA. Show Cause Notices were issued by customs denying the benefit citing the provisions of the above mentioned notification and Public Notice. They were not able to utilize DFIAs for imports and they got expired. It is mentioned that DGFT has now allowed similar DFIAs in PRC and allowed revalidation as PN No.35 dated 30.10.2013 and customs authorities were adamant to invoke provisions of DGFT Notification No.31 dated 01.08.2013 retrospectively Hence they are requesting to allow revalidation for a period of six months from the date of endorsement.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.19/AM23 held on 22.11.2022 (Case No.18).

(Action: Applicant)

Case No. 27 M/s. Surya International, Secunderabad

F.No.HQRPRCAPPLY00004267AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of 10 DFIA No.(i) 0310728028 dated 14.03.2013, (ii) 0310716679 dated 07.12.2012, (iii) 3110056441 dated 10.12.2012, (iv) 3110053838 dated 19.04.2012, (v) 0310695860 dated 23.05.2012, (vi) 0310716678 dated 07.12.2012, (vii) 0310723146 dated 06.02.2013, (viii) 0910052081 dated 11.04.2012, (ix) 0910051294 dated 15.02.2012 and (x) 0910052314 dated 25.04.2012.

Applicant's statement: This a review case of PRC Meeting No.19/AM23 held on 22.11.2022 (Case No.17) wherein Committee reject the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are transferee of DFIA and these DFIA were issued before 01.08.2013, hence the provisions of PN No.35 & Notification No.31 shall not apply to them. These DFIA were presented in customs and the same were disallowed asking them to get the specific items endorsed on DFIA in terms of Notification No.31 dated 01.08.2013 read with PN No.35, since the goods are already exported and transferability has been accorded, it is not possible for them to get the same in export documents and DFIA. Show Cause Notices were issued by customs denying the benefit citing the provisions of the above mentioned notification and Public Notice. They were not able to utilize DFIAs for imports and they got expired. It is mentioned that DGFT has now allowed similar DFIAs in PRC and allowed revalidation as PN No.35 dated 30.10.2013 and customs authorities were adamant to invoke provisions of DGFT Notification No.31 dated 01.08.2013 retrospectively. Hence they are requesting to allow revalidation for a period of six months from the date of endorsement.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.19/AM23 held on 22.11.2022 (Case No.17).

(Action: Applicant)

Case No. 28 M/s. Surya International, Secunderabad

F.No.HQRPRCAPPLY00004276AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of 10 DFIA No.(i) 0810119965 dated 03.04.2013, (ii) 0810120379 dated 19.04.2013, (iii) 0810121289 dated 22.05.2013, (iv) 0810121252 dated 20.05.2013, (v) 0910054215 dated 31.10.2012, (vi) 0510348394 dated 07.03.2013, (vii) 0910056125 dated 24.05.2013, (viii) 0910055812 dated 19.04.2013, (ix) 0910055749 dated 16.04.2013 and (x) 0910055750 dated 16.04.2013.

Applicant's statement: This a review case of PRC Meeting No.19/AM23 held on 22.11.2022 (Case No.16) wherein Committee reject the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are transferee of DFIA and these DFIA were issued before 01.08.2013, hence the provisions of PN No.35 & Notification No.31 shall not apply to them. These DFIA were presented in customs and the same were disallowed asking them to get the specific items endorsed on DFIA in terms of Notification No.31 dated 01.08.2013 read with PN No.35, since the goods are already exported and transferability has been accorded, it is not possible for them to get the same in export documents and DFIA. Show Cause Notices were issued by customs denying the benefit citing the provisions of the above mentioned notification and Public Notice. They were not able to utilize DFIAs for imports and they got expired. It is mentioned that DGFT has now allowed similar DFIAs in PRC and allowed revalidation as PN No.35 dated 30.10.2013 and customs authorities were adamant to invoke provisions of DGFT Notification No.31 dated 01.08.2013 retrospectively Hence they are requesting to allow revalidation for a period of six months from the date of endorsement.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.19/AM23 held on 22.11.2022 (Case No.16).

(Action: Applicant)

Case No. 29 M/s. UNI VTL Precision Pvt. Ltd., Karnataka

F.No.HQRPRCAPPLY00004328AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Permission to utilize excess quantity exported under 2 Advance Authorizations No.0310781348 dated 12.05.2014 & 0310787636 dated 05.08.2014 (which was already redeemed) against the Advance Authorizations No.0710107314 dated 31.12.2014 & 071010715 dated 31.12.2014 (issued from different RA) for regularization/redemption purpose only.

Applicant's statement: This is review case of PRC Meeting No.10/AM23 held on 29.07.2022 (Case No.31) wherein Committee reject the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have been issued Advance Authorisation No.0310781348 dated 12.05.2014 & 0310787636 dated 05.08.2014 by RA, Mumbai and for similar product RA, Bangalore had issued Advance Authorisation No.0710107314 dated 31.12.2014 & 071010715 dated 31.12.2014. While exporting against Advance Authorisation No.0310781348 dated12.05.2014 and 0310787636 dated 05.08.2014, by oversight, they had exported excess quantity and have redeemed the said Advance Authorisations. In another licences issued by RA, Bangalore, they are following short quantity and due to licences were issued by different RAs and already been redeemed so clubbing of licence are not possible. Now, they are requesting to grant permission to utilize the excess quantity exported under AA No.0310781348 dated 12.05.2014 & 0310787636 dated 05.08.2014 to adjust against shortfall in quantity of AA No. 0710107314 dated 31.12.2014 & 071010715 dated 31.12.2014 for regularization/redemption purpose.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.10/AM23 held on 29.07.2022 (Case No.31).

(Action: Applicant)

Case No.30 M/s. PrayagPolytech Pvt. Ltd., Gurgaon

F.No.HQRPRCAPPLY00004423AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Clubbing of 4 Advance Authorization No.(1) 0510415420 dated 06.10.2020, (2) 0510405892 dated 16.03.2018, (3) 0510400893 dated 21.12.2016 & (4) 0510401525 dated 07.02.2017.

Applicant's statement: This is a review case of PRC Meeting No.24/AM23 held on 27.12.2022 (Case No.41) wherein Committee rejected the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that in August 2018, they have a dispute within the company between directors where of the directors were made accused in FIR and matter had gone to Court. Their company had earned a good reputation in exports till 2018 when the dispute in the company arose. Till such time, company was making exports to all the customers overseas worldwide under open credit as the customers were trustworthy and long relationship was there with all customers. Since the plant came to a standstill and due to the rumour of no further supplies, all customers moved out to other suppliers. Same were put under legal recoveries in buyer country and ECGC claim was requested on few of which are released to Bankers. The recovery of funds had taken very long and still in process meanwhile their company's bank account became NPA in 2019 as the bankers withdrew all the limits and put a debit freeze. All the circumstances resulted in getting production and export process to standstill for a period two consecutive years and their business activities stared again when the NCLT order was received on 13.02.2020. Advance Authorisation No.0510405892 dated 16.03.2018 was undergoing utilization for export obligation at the time when all the business activities were freezed.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.24/AM23 held on 27.12.2022 (Case No.41).

(Action: Applicant)

Case No.31 M/s. HUF India Pvt. Ltd., Pune
F.No.HQRPRCAPPLY00004617AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization No.3110066850 dated 24.08.2017.

Applicant's statement: This is a review case of PRC Meeting No.29/AM23 held on 16.01.2023 (Case No.03) wherein Committee rejected the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant has stated that due to cancelled export order they are unable to export same quantity. Now they have order in hand so allow the extension for six months from the date of endorsement. They have imported the raw material under the said license but they could not export against the same and as per FTP. Hence they are requesting to allow six month extension in EOP against subject license.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, itdecided to maintain rejection of the earlier decision of PRC in its MeetingNo.29/AM23 held on 16.01.2023 (Case No.03).
(Action: Applicant)

Case No.32 M/s. HUF India Pvt. Ltd., Pune

F.No.HQRPRCAPPLY00004631AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization No.3110065301 dated 03.03.2015.

Applicant's statement: This is a review case of PRC Meeting No.29/AM23 held on 16.01.2023 (Case No.04) wherein Committee rejected the case.

The matter was taken up. The entire submission made by the applicant was gone through. The applicant has stated that due to cancelled export order they are unable to export same quantity. Now they have order in hand so allow the extension for six months from the date of endorsement. They have imported the raw material under the said license but they could not export against the same and as per FTP. Hence they are requesting to allow six month extension in EOP against subject license.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.29/AM23 held on 16.01.2023 (Case No.04).

(Action: Applicant)

Case No.33 M/s. Millenium Knit Pvt. Ltd., Ahmadabad

F.No.HQRPRCAPPLY00004605AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP for two years form date of endorsement in respect of EPCG authorization nos. 0830002711 dated 27.11.2008 and0830002593 dated 27.11.2008 under 3% concessional duty.

Applicant's statement: This is review case of 8th EPCG Committee meeting held on 15.11.2022 (Case No.42) wherein Committee rejected the case. The matter was taken up. The entire submission made by the applicant was gone through. Now applicant stated that they had applied for EPCG Licenses for import of second hand textile machines in good condition (CG) in order to introduce advance technology as well as in anticipation of export order from overseas market, which is totally new area of innovation for them. In spite of rigorous efforts so far they are unable to meet the export obligation. After commencement of their manufacturing plant in year 2009 & 2010 they started to export their produce in foreign markets. But in year 2010 the partners/Director of their company had dispute to which Mr.Dilip N Shah was removed unlawful as director from the company by director Ms.Ansuya Patel and to operation and mismanagement, Director went to Hon'ble Company Law Board and filed a petition for the same, after fighting for more than 11 years, all the directors have amicably resolved court issue and have made a settlement for the sake of the company, hence in order to save the company and to repay the liabilities by completing EO of DGFT from EPCG license, the Board of Directors have come together and resumed their work with full responsibility. Hence they are requesting to allow two years extension in EOP against subject EPCG licenses.

Decision: The Committee examined the statements made by the applicant and discussed the matter at length and observed that their request has been discussed in detail by the EPCG committee and has been rejected giving detailed reasons. After discussing the matter at length, committee found no merit in it. Hence, decided to reject the request of the firm. Applicant may like to opt for Amnesty scheme for closure of the case.

(Action: Applicant)

Case No.34 M/s. Shree Venkateshwara Electrocast Pvt. Ltd., Kolkata

F.No.HQRPRCAPPLY00004546AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP for two years i.e. beyond 6+2 year in respect of EPCG authorization nos. 0230009240 dated 17.12.2013 under 0 % Concessional duty.

Applicant's statement: This is review case of 10th EPCG Committee Meeting held on 18.01.2023 (Case No.46) wherein Committee reject case. The matter was taken up. The entire submission made by the applicant was gone through. Now the applicant stated that they could not complete obligation within the time period in lack of export order. When they received an export order then tried to export but got to know that their license has been expired and cannot be exported. Due to lack of knowledge, they could not file an application for extension on time but when they got to know about extension, the Covid-19 pandemic already been started. They could not file due to pandemic situation and filed an application on 26.07.2021 in RA Kolkata and granted extension on 31.08.2021 up to 17.12.2021. They had very short of time to fulfil their obligation.

Decision: The Committee having examined the statement made by the firm observed that their request has been discussed in detail by the EPCG committee and has been rejected giving detailed reasons. After discussing the matter at length, committee found no merit in it. Hence, decided to reject the request of the firm.

(Action: Applicant)

Case No.35 M/s. Coptec, Silvassa

F.No.HQRPRCAPPLY00004618AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of Advance Authorization No.0310830744 dated 01.08.2019.

Applicant's statement: This is review case of PRC Meeting No.18/AM23 held on 15.11.2022 (Case No.23) wherein Committee reject the case. The matter was taken up. The entire submission made by the applicant was gone through. Now the applicant stated that due to Covid-19 pandemic situation they were not able to import pending 36 tons around quantity against subject licence. Hence they are requesting to allow further revalidation to import the balance quantity against subject license.

Decision: The Committee reviewed and went through the justification furnished by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it **decided to maintain rejection of the earlier decision of PRC in its Meeting** No.18/AM23 held on 15.11.2022 (Case No.23).

(Action: Applicant)

Case No.36 M/s. OMFA Rubbers Limited, Delhi

F.No.HQRPRCAPPLY00003424AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Wavier of procedural requirement against 3 Advance Authorization No. 0510405824 dated 09.03.2018, 0510407615 dated 27.08.2019 and 0510410735 dated 27.05.2019.

Applicant's statement: This is a defer case of PRC Meeting No.03/AM24 held on 12.05.2023 (Case No.13) wherein Committee decided to refer the matter to PC-4 Section for comments as to whether recent order of Supreme Court on pre-import condition under Advance Authorization Scheme has a bearing on the request made by the applicant.

One of the input is natural rubber which is covered under Appendix 4J stipulating condition of export within 6 months from the date of import. However due to Covid problem worldwide there was no proper communication with overseas buyer and supplier. Therefore export against some shipping bills is beyond 6 months. There is procedural lapse which is beyond our control. Our total export is more than the obligation imposed on the licence. There is no loss to government. The request is being made to relax the condition of Appendix 4J. We are not seeking any relief for the exports made prior to import but seeking PRC approval for EO fulfilled against some shipping bills of subsequent licences to be allowed to be counted against the previous licences and for exports made beyond EOP to be regularised. License wise details are attached.

Now PC-4 Section has furnished their comments and informed that para 4.36 (xv) (a) of HBP, 2023 is relevant in this case. As per statement of imports of three AAs furnished by the applicant, the earliest import of Natural Rubber was made on 04.05.2018, hence exports made up to 03.11.2018 against all three AAs are acceptable for clubbing. Moreover, the Hon'ble Supreme Court order for pre-import condition has no bearing in this case as in the instant case, the pre –import is imposed due to an item already covered under Appendix4J.

<u>Decision:</u>The Committee discussed the case at length on the basis of justification provided by the applicant and noted that the applicant has faced difficulty beyond their control and observed that there is a merit in the case. Accordingly, the Committee decided to allow nine shipping bills bearing advance license number 0510407615 dated 27.08.2018to be considered for EO fulfilment against advance license number 0510405824 dated 09.03.2018 (SBs No. 7555858, 7985339, 8262548, 8325046,8974464,1069561,1426904, 2035524, 3731129) and six shipping bills bearing advance license number 0510410735 dated 27.05.2019 to be considered for EO fulfilment against advance license number 0510407615 dated 27.08.2018 (SBs No. 4477940,4564325,5182418,5565527,6562619,2600482),for regularisation purpose. Also, condition under 4J regarding reduced EOP is relaxed for aforementioned SBs along with extension of EOP for AA No. 0510405824 dated 09.03.2018 upto 25.04.2019 and for AA No. 0510407615 dated 27.08.2018 upto 22.10.2020 subject to payment of composition fee as applicable. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ CLA-Delhi)

Case No.37 M/s. Aquarelle India Pvt. Ltd., Bangalore

F.No.HQRPRCAPPLY00004435AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: EOP Extension of 5 Advance Authorization No.(i) 0710092791 dated 31.12.2012, (ii) 0710092002 dated 19.11.2012, (iii) 0710091482 dated 19.10.2012, (iv) 0710096581 dated 10.07.2013 and (v) 0710090725 dated 14.09.2012.

Applicant's statement: This is a defer case of PRC Meeting No.03/AM24 held on 12.05.2023 (Case No.14).The applicant stated that they applied for PRC after 30 months from the date of issuance of AA license but PRC transferred the case to RA. PRC remanded back approximately 80 cases to respective RAs giving reason that they are empowered to decide the cases in terms of Para 4.38 and 4.42 of HBP 2015-20 as amended bide Public Notice 16 dated 04.06.2015 read with Public Notice 20 dated 09.06.2015, although the PN states RA is not empowered to give any type of extension beyond 30 months. Their case all 5 licenses were crossed 30 months time when they had applied to PRC. Instead of giving decision of PRC against subject licenses they transferred the case to RA. When they are approached the PRC again, PRC in turn asked them to get the rejection letter which took 6 months time. Their buyer was threatening them stating that if they are not going to ship the goods he will cancel the order and claim his sales loss. They convinced the customs by showing the PRC application and shipped the goods. Hence they are requesting to allow EOP extension up to against subject licenses for regularization purpose only. Date of last export is 08.11.2017. They have represented time and again under review and case was rejected.

Committee had decided to refer the case to PC-4 Division for its comments as to whether RA was competent to allow EO extension in terms of Para 4.38 and 4.42 of HBP 2015-20 as amended bide Public Notice No.16 dated 04.06.2015 read with Public Notice No.20 dated 09.06.2015 when case was referred to RA Bangalore vide PRC decision dated 09.06.2015. Now PC-4 Division has furnished their comments in the matter and informed that RA was not empowered to grant EOP extension in terms of para 4.38 and 4.42 of HBP as amended vide PN No.16 dated 04.06.2015 read with PN No.20 dated 09.06.2015 against the AAs issued on or after 05.06.2012.

Decision: The Committee examined the case in detail and noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case. Accordingly the Committee in view of justification provided by the firm along with the report received from PC-4 division, decided to accede to the request for regularisation of export made beyond EOP up to 08.11.2017 against 5 Advance Authorization Nos.(i) 0710092791 dated 31.12.2012, (ii) 0710092002 dated 19.11.2012, (iii) 0710091482 dated 19.10.2012, (iv) 0710096581 dated 10.07.2013 and (v) 0710090725 dated 14.09.2012 subject to payment of composition fees 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/RA- Bangalore)

Case No.38 M/s. ShubhalakshmiPolysters Ltd., Gujarat

F.No.HQRPRCAPPLY00000056AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Relaxation for Clubbing of 3 Advance Authorizations Nos.(i) 5210042233 dated 17.04.2017, (ii) 5210043025 dated 05.04.2019 and (iii) 5210043097 dated 01.07.2019 for EODC Purpose.

Applicant's statement: This is a review case of PRC Meeting No.13/AM23 held on 01.09.2022 (Case No.16) wherein Committee reject the case. Now the applicant stated that their application relaxation was sought for gap between the first and second-third authorization which is more than 18 months and same has been accepted/approved by the department. However, later on it was noticed by them that due to inadvertence the exports/data were not filled properly in application/ANF2D form. The last date of export against 3rd AA was mentioned as 19.08.2019 instead of correct date as 07.07.2020. Revised ANF2D supported by statement of export till 07.07.2020 submitted by the firm. Hence they are requesting to accept exports made upto 07.07.2020 instead of 19.08.2019 as mentioned in the minutes.

Decision: The Committee reviewed and went through the submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection of the earlier decision of PRC in itsNo.13/AM23 held on 01.09.2022 (Case No.16).

(Action: Applicant)

Case No.39 M/s. Chintamani Lamination, Mehsana (Gujarat)

F.No.HQRPRCAPPLY0000004657AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization No.0810143737 dated 24.10.2018.

Applicant's statement: This is review case of PRC Meeting No.33/AM23 held on 01.03.2023 (Case No.06) wherein Committee reject the case. The matter was taken up. The entire submission made by the applicant was gone through. Now in the review application the applicant stated that over the last period of 3 months they have already exported goods worth more than INR 5 crores and they are committed to complete their obligation in the stipulated time post given extension by the Committee. As manufacturers who have severely hit by the Covid Pandemic and they are putting their level best with absolute orders in hand and they sincerely believe that their EOP extension request may be granted. They have confirmed orders from various countries belonging to which they can submit the PO's and the confirmed orders which clearly confirms that they can fulfil the required obligation under AA. Hence they are requesting to allow extension in EOP against subject License.

Decision: The Committee reviewed and examined the case on the basis of statement made by the firm and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.33/AM23 held on 01.03.2023 (Case No.06).

(Action: Applicant)

Case No.40 M/s. Orients Fashion Exports (India) Pvt. Ltd., New Delhi

F.No.HQRPRCAPPLY0000004716AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of ROSCTL Scrip No.0519222454 dated 22.05.2020.

Applicant's statement: This is review case of PRC Meeting No.31/AM23 held on 17.02.2023 (Case No.21) wherein Committee rejected the case. The matter was taken up. The entire submission made by the applicant was gone through. Now they have stated that due to covid-19 pandemic was acutely affecting India, as well as the rest of the world, leading to several mandated quarantines and restrictions regarding production and exports. Additionally, their colleague in charge of the ROSCTL licenses, unfortunately passed away after battling the virus during this period. Due to this unforeseen loss, the ROSCTL license remained pending and went unutilized. Hence they are requesting to allow revalidation of above mentioned ROSCTL scrip.

Decision: The Committee reviewed and went through the submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.31/AM23 held on 17.02.2023 (Case No.21).

(Action: Applicant)

Case No.41 M/s. Elite Green Pvt. Ltd., Ahmedabad

F.No.HQRPRCAPPLY0000000020AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.04.2019 to 30.09.2019.

Applicant's statement: This is a review case of PRC Meeting No.31/AM23 held on 17.02.2023 9 (Case No.30) wherein Committee rejected the case. The matter was taken up. The entire submission made by the applicant was gone through. Now they have stated that the rapid spread of the pandemics hit them heavily on business as well as finance. This led to the delay of submission within the time frame. They were compelled the to go on leave to stop the spreading of this deadly disease which was a worldwide phenomenon. Nothing was in their hands and they had to obey the rules of the land considering the fatalities happing in a frightening manner. Therefore it was not possible for them to have a continuous flow in the office work. A work from home was also not practical because most of the required documents were not handy with them. For final documents they had to depend on other agencies and departments. Hence they are requesting to allow condonation of delay in submission of physical copy of TMA application for the above mentioned period.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.31/AM23 held on 17.02.2023 9 (Case No.30).

(Action: Applicant)

Case No.42 M/s. Lakshmiammal Matches Industry, Tamil Nadu

F.No.HQRPRCAPPLY0000000005AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Request for fulfilment of EO through third party not assessed under EPCG Scheme under EPCG Authorization No.3530003720 dated 22.07.2009.

Applicant's statement: The applicant stated that they have fulfilled their EO through third party export as per Policy Circular No.7/2002 dated 11.07.2002, but RA Madurai have rejected their request for redemption. They had approached to EPCG Committee on 2017 and they had also rejected their case on 25th August, 2017 due to free S/Bills. They had submitted draw back shipping bills and the Committee found free shipping bills that they are not aware. They are very small exporter and export business from 2005 and now a day business completion is very high and they had availed subject license of duty saved amount Rs. 6,08,000/- for import of Match Dipping machine. Hence they are requesting to condoning non-endorsement of Shipping documents and consider the same towards EO in respect of subject EPCG license.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, decided to defer the case and ask the applicant to submit copies of Shipping Bills for taking the decision.

(Action: Applicant)

Case No.43 M/s. Vilas Transcore Ltd., Vadodara

F.No.HQRPRCAPPLY0000000190AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: To consider EO fulfilment by making intermediate supplies against invalidation letter dated 24.8.2011 which was issued subsequent to issuance of AA No.3410027783 dated 25.8.2010 and (ii) Clarification on rejection by RA with reference to annual Advance Authorization which is issued in bulk once in a year and EO is fulfilled against invalidation letter.

Applicant's statement: This is a review case of PRC Meeting No.33/AM23 held on 01.03.2023 (Case No.19) wherein Committee reject the case. The matter was taken up. The entire submission made by the applicant was gone through. Now they have stated that they had obtained subject license for export item CRGO TRANSFORMER LAMINATION and the license was issued to them against invalidation letter issued by RA Bangalore favouring M/s. Rima Transformers, Bangalore. Subsequently, they supplied item to M/s. Rima Transormers, and after taking the above supply party expressed their inability to take supply of balance quantity. The inability of accepting further supplies by Rima Transformer they were facing a very difficult situation and after great deal of efforts they could finalize an understanding with M/s. IMP, Mumbai. They provided them an invalidation issued against their subject AA. They supplied balance qty to IMP POWER, Mumbai. The RA Mumbai have issued EODC against the Advance License of IMP Power and they applied for issue of EODC to RA, Vadodara. The said EODC application was rejected by RA Vadodara on the ground that supply to IMP Power against invalidation letter dated 24.08.2011 which is issued subsequent to the issue of the present license dated 25.08.2020 of the petitioner. It means that the present license of the petitioner should have been issued after the issue of the said invalidation letter against AA of IMP Power, Mumbai. Hence they are requesting to allow relaxation for export made under invalidation letter issued to IMP Power, Mumbai.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it **decided to maintain rejection of the earlier decision of PRC in its Meeting** No.33/AM23 held on 01.03.2023 (Case No.19).

(Action: Applicant)

Case No.44 M/s. Sanjay Soya Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY0000004734AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension in EOP against EPCG license no. 0330030538 dated 12.09.2011.

Applicant's statement: This is a defer case of PRC Meeting No.03/AM24 held on 12.05.2023 (Case No.46) wherein Committee decided to defer the case for further examination. The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have completed 50% exports during the first block and received extension of EOP as per PN 35 dated 25.10.2017 for 6 years to 8 years upto 12.09.2019 which they received the same on 26th May, 2021 after expiry extension well before EPCG Committee meeting of AM 23 dated 04.05.2022 as said in minutes of PRC Committee meeting No.9/AM 23 dated 12.12.2022. Simultaneously applied for addition of export product to Zonal DGFT office on 18.06.2018 which they got it on 17.08.2021 after expiry of extended EOP. Customs authority was not allowing shipment without additional of export product hence they could not make shipment before receipt of letter. After approval of Additional of export products they made the shipment and completed EO within 3 months. Hence they are requesting to allow extension in EOP against subject license for regularized purpose.

Decision: The Committee having examined the statement made by the applicant in its application decided to defer the case to seek a detailed report from RA, Mumbai before taking the final decision.

(Action: RA-Mumbai/**Applicant)**

Case No.45 M/s. Mudrika Ceramics India Pvt. Ltd., Baroda

F.No.HQRPRCAPPLY00004068AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Revalidation of 3 MEIS Script No.(i) 3419023633 dated 03.10.2022, (ii) 3419023635 dated 03.10.2021 & (iii) 3419024952 dated 24.11.2021.

Applicant's statement: This is defer case of PRC Meeting No.03/AM24 held on 15.05.2023 (Case No.20) wherein Committee decided to defer the case. The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that above mentioned MEIS were granted with the validity of one year and they have utilized the said licenses for their own import clearance. However, at the time of import of raw material on account of the classification of product i.e. HSN they have been granted the provisional assessment of the B/E and accordingly they 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. However, till time of receipt of the final order in hand two MEIS license is expired and another MEIS license is about to expired. On receipt of this order, they have approached the Local RLA and they denied to do needful anything since the original validity of license is expired. Hence they are requesting to revalidation of above mentioned MEIS.

Decision: The Committee heard 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: PC-3 -Division/Applicant)

Case No.46 M/s. Modern Impex, Kolkata

F.No.HQRPRCAPPLY00004055AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Closure of Advance Authorization No.0211000820 dated 16.06.2021.

Applicant's statement: This is review case of PRC Meeting No.36/AM23 held on 28.03.2023 (Case No.03) wherein Committee decided to defer the case and advised applicant to furnish a confirmation from Customs that assessment and physical examination of the exported goods under said SBs was carried out by Customs Authority for taking the decision. Now the applicant stated that they have already explained in PH that there has been a clerical mistake while filing the shipping bills by the CHA but the full examination and assessment has been done by the Customs for the 3 S/Bills concerned. They have furnished certificate from the Customs confirming that the gold jewellery covered by these 3 S/Bills have been examined in all respects and have been assessed by them. Hence they are requesting to allow/accept S/Bills towards the fulfilment of EO against subject license.

Decision: The Committee reviewed and went through the justification furnished by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided reject the case.

(Action: Applicant)

Case No.47 M/s. Abhishri Packaging Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000240AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310823820 dated 18.09.2018.

Applicant's statement: The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid-19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They have already completed 89% Export against subject license. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 31.08.2023 to complete the balance E.O. against subject license.

<u>Decision</u>: The Committee examined the statements made by the applicant and discussed the matter at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No.48 M/s. Abhishri Packaging Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000241AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310823929 dated 28.09.2018.

Applicant's statement: The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid 19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They have already completed 93% Export against subject license. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 31.08.2023 to complete the balance E.O. against subject license.

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

(Action: Applicant)

Case No.49 M/s. Abhishri Packaging Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000254AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310823167 dated 21.08.2018.

Applicant's statement: The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid 19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They have already completed 95% Export against subject license. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 30.09.2023 to complete the balance E.O. against subject license.

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

(Action: Applicant)

Case No.50 M/s. Abhishri Packaging Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000256AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310822972 dated 10.08.2018.

The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid 19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They have already completed 95% Export against subject license. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 30.09.2023 to complete the balance E.O. against subject license.

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

(Action: Applicant)

Case No.51 M/s. Abhishri Packaging Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000264AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization no. 0310823112 dated 17.08.2018.

Applicant's statement: The applicant stated that they are into Luggage Product and due to Covid-19 pandemic situation and its wave in India the Luggage activity had been adversely affected and demand for Luggage has gone down drastically. Many countries took extreme measures to control the outbreak of the virus which are impacting the travel industry more than any other industry. As Covid 19 is spreading very rapidly in all over the India, in Maharashtra there were so many restrictions imposed. Due to such restriction their factory production also decreased and there was limited Man Power. Their foreign buyer is of USA and they have cancelled their all order due to Pandemic. Now they have released the export order for the Luggage. They have already completed 97% Export against subject license. They have already imported the raw material against the subject license. Hence they are requesting to allow extension in EOP upto 30.03.2023 to complete the balance E.O. against subject license.

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

(Action: Applicant)

Case No.52 M/s. Arch Pharmalabs Ltd., Mumbai

F.No.HQRPRCAPPLY00004709AM23

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against 40 Advance Authorizations.

Applicant's statement: The applicant stated that they are manufacturer exporters of drug intermediates and API since 1990s and have been exporting against Advance Authorization (AA) scheme. Between2005-2012 they had availed approximately 500 AA out of which against 450 they could complete export obligation and for rest of the licenses they had requested the PRC to extend export obligation for 24 months. They have completed export obligation against 10 licenses covered in the PRC decision and for rest of the licenses they request the PRC to extend EOP for 12 months. This would be in sync with the rehabilitation package which is valid until 2024. They were registered under BIFR in June 2016, undergone winding up orders by the Hon'ble High Court of Mumbai which later withdrew those orders following restructuring package valid until 2024 submitted by an Asset Reconstruction company (ARC) and banks. They now request to extend the export obligation perioduntil March 2024, against the following Advance Licenses: 0310610278, 0310610456, 0310641762, 0310643597, 0310643899, 0310643907, 0310622221, 0310621872, 0310584959, 0310663962, 0310571119, 0310549361, 0310562989, 0310681831, 0310552999, 0310644885, 0310577228, 0310622916, 0310625598, 0310585378, 0310661842, 0310546649, 0310555700, 0510231993, 0310560079, 0310593562, 0310560985, 0310574397, 0310584214, 0310496207, 0310557073, 0310537793, 0310684494, 0310610652, 0310416708, 0310418925, 0310440063, 0310438449, 0310438439, 0310439152.

Decision: The Committee reviewed and went through the submission made by the firm andnoted that the applicant has faced difficulty beyond their control. It discussed the matter at length and observed there is merit in the case. Accordingly, it decided to accede to the request of the firm and allowed EOP extension up to March 2024 against 40 Advance Authorization as mentioned above subject to payment of composition fees 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/RA-Mumbai)

Case No.53 M/s. Ashish Life Science Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000261AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization No.0311003908 dated 19.05.2021.

Applicant's statement: The applicant stated that the subject license has been obtained for export Drug items and unfortunately due to Crona-19 epidemics during the year 2021 and 2022 the India and all overseas countries have hugely suffered production and demand due to from closures of their units and also lack of staff and due to huge financial constrains and lowered/stopped production due to no requirement of their finished products. The pre imports condition has been duly complied with and have already fulfilled 57.51% EO in quantity terms and now have sufficient export orders in hand and are sure to complete balance EO within another 6 months period EOP extension. Hence they are requesting to allow six months EOP extension against subject license.

Decision: The Committee examined the case in detail and noted that the applicant has faced difficulty beyond their control. It observed that there is merit in the case in view of justification provided by the applicant, and decided to accede to the request of the firm for regularisation of export already made beyond EOP against Advance Authorization No.0311003908 dated 19.05.2021 and also allowed EOP extension for a further period of 6 months from the date of endorsement subject to payment of composition fees 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/RA- Mumbai)

Case No.54 M/s. Alpine Apparels Pvt. Ltd., Faridabad (Haryana)

F.No.HQRPRCAPPLY00000262AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization No.0510412605 dated 22.11.2019.

Applicant's statement: The applicant sated that the above authorization was issued to them on 22.11.2019 and they started import from immediate effect and carried their import upto 16.07.2020. As the Covid-19 restrictions were in force they could not run their factory at full production capacity the export was extended upto 18.05.2021, which was very well in the EOP of the AA. While making the export they have completed the obligation quantity-wise but value wise they have shortfall of 58% which was highlighted at the time of preparing redemption application. This also happened due to overburden of production commitment to be fulfilled as the factories were not running in full capacity in the covid-19 restriction time period. Hence they are requesting to allow six month EOP extension against subject license.

Decision: The Committee discussed the case on the basis of justification provided by the applicant and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.The applicant is directed to get the case regularized as per HBP within 30 days from the date of uploading of the minutes of meeting.

Case No.55 M/s. Bulk Liquid Solutions Pvt. Ltd., Bangalore..

F.No.HQRPRCAPPLY00000255AM24

Meeting No.06 /AM24 held on 19.06.2023

Subject: Extension of EOP against Advance Authorization No.0710111750 dated 14.06.2017.

Applicant's statement: The applicant stated that they had completed the exports within the EOP but the Customer had returned the exported items due to which there is a shortfall in EO. In this connection they have submitted copy of S/bills of exports and Bill of Entry of export returns. Hence they are requested to allow six month extension in EOP against subject license to complete the balance EOP.

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)