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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 30.05.2024 under the Chairmanship of ShriSantosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.06AM25 held on 30.05.2024

The following members were present in the meeting:

1. Shri S.B.S. Reddy — Addl. DGFT (through VC)
2. Shri Hardeep Singh — Addl. DGFT (through VC)
3. Shri Anil Aggarwal — Addl. DGFT
4. Dr. S.K. Bansal — Addl. DGFT
5. Shri RakeshKumar — Addl. DGFT
6. Shri Lokesh H.D. — Addl. DGFT
7. Shri K.V. Tirumala — Joint DGFT
8. Shri K.M. Harilal — Joint DGFT
9. Shri RandheepThakur — Joint DGFT

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

S.No.	Name of the firm
1.	M/s. Fashion Matrix Overseas, Bangalore
2.	M/s. Mainak Aggarwal, Delhi
3.	M/s. Ambootia Tea Exports Private Limited, Kolkata
4.	M/s. Kariwala Industries Limited, Kolkata
5.	M/s. CTM India Limited, Tamil Nadu
6.	M/s. Sonal Traders, Gujarat
7.	M/s. Balaji Heavy Lifters Private Limited, Gujarat
8.	M/s. Ruby Apparels, Tamil Nadu
9.	M/s. Maxop Engineering Company Private Limited, Delhi
10.	M/s. AakashPolyfilms Limited, Surat
11.	M/s. Gits Food Products Private Limited, Mumbai
12.	M/s. AdaniWilmar Limited, Ahmedabad
13.	M/s. AdaniWilmar Limited, Ahmedabad
14.	M/s. AdaniWilmar Limited, Ahmedabad
15.	M/s. AdaniWilmar Limited, Ahmedabad

16.	M/s. J.K. Sons Engineers Private Limited, Kolkata
17.	M/s. Shahi Exports Private Limited, Delhi
18.	M/s. Enaltec Labs Private Limited, Thane
19.	M/s. Euro Decor Private Limited, Mumbai
20.	M/s. Vivid Global Industries Limited, Mumbai
21.	M/s. GSTP (HFS) Private Limited, Kolkata
22.	M/s. Lee Pharma Limited, Hyderabad
23.	M/s. Vision Polymer Private Limited, Bharuch
24.	M/s. GLS India, Chennai
25.	M/s. Vinyl products, Delhi
26.	M/s. Sara Sae Private Limited, Dehradun
27.	M/s India Crank Manufacturing Co., Rajkot
28.	M/s. Maxmed Life Sciences Private Limited, Delhi
29.	M/s. M G S GovindharaajuluChettiar and Sons, Tamil Nadu
30.	M/s. Jindal Aluminium Limited, Bengaluru
31.	M/s.Jubilant Ingrevia Limited, Uttar Pradesh
32.	M/s. M G S GovindharaajuluChettiar and Sons, Tamil Nadu
33.	M/s. M G S GovindharaajuluChettiar and Sons, Tamil Nadu
34.	M/s.M G S GovindharaajuluChettiar and Sons, Tamil Nadu
35.	M/s. M G S GovindharaajuluChettiar and Sons, Tamil Nadu
36.	M/s. SSAPP Overseas Private Limited, Delhi
37.	M/s. Alps Industries Limited, Ghaziabad
38.	M/s. Jay Jagdamba Limited, Mumbai
39.	M/s. Concord Biotech Limited, Ahmedabad
40.	M/s. Mantora Oil Products Private Limited, Kanpur
41.	M/s. Nazareth Metals, Mumbai
42.	M/s. Aakriti International, Delhi
43.	M/s. Primex Industries, Mumbai
44.	M/s. Ampco Metal India Private Limited, Pune
45.	M/s. Reliance Industries Limited, Mumbai
46.	M/s. Orbicular Pharmaceutical Technologies Private Limited, Hyderabad
47.	M/s. India Pesticides Limited, Lucknow
48.	M/s. Daisy Industries, Gujarat
49.	M/s. Wellspring Industries Private Limited, Nagpur
50.	M/s. GRP Limited, Mumbai

Case No. 01 M/s. Fashion Matrix Overseas, Bangalore
F.No.HQRPRCAPPLY0000709AM24
Meeting No.06AM25 held on 30.05.2024
Subject: Request for closure of Authorizations against Advance Authorization No. 0711002831 dated 01.07.2022.

Applicant Statement: The applicant stated that the description is 100% Polyester Woven Fabrics Width 67 Inches +/- 5% GSM 145 +/- 10% due to a typical error and as per the advance license description, the correct description is 100% Polyester Woven Fabrics Width 67 Inches +/- 5% GSM 125 +/- 10%, which is stated on BOE No. 7070576. Dated:13.01.2022. File No. 07AX04000166AM22 Dated: 04.01.2022 and the Advance Licence No. 0711002831 Dated: 07.01.2022 The correct 125 GSM instead of the 145 GSM, which is mentioned due to a typical error on BOE No. 7070576 Dated: 13.01.2022. Hence they are requesting to allow waive off further consideration of the redemption application at the RA Bangalore against subject authorization.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that it is not a PRC matter and decided to refer it to Norms Committee.

(Action: Applicant/Norms Committee-V)

Case No. 02 M/s. Mainak Aggarwal , Delhi
F.No.HQRPRCAPPLY00007205AM24
Meeting No.06AM25 held on 30.05.2024
Subject: Request for grant of MEIS on Shipping Bills pertaining to FY 2016-17, 2017-18 FY 2018-19 FY 2019-20 and FY 2020-21 for the reason of delayed upload of EBRCs by the concerned Bank.

Applicant Statement: The applicant stated that they were unable to file the MEIS applications for concerned Shipping Bills for the period FY 2016-17 till FY 2020- 21 wherein the EBRCs were belatedly uploaded by the concerned Bank even after consistent follow-ups and repeated request. For the reason of the delayed upload of the EBRCs, the Applicant were unable to apply for MEIS reward which were otherwise eligible to them. For the reason beyond their control, the Applicant faced acute hardship and therefore humbly submits that they may be allowed the reward against such shipping Bills. Hence they are requesting to allow MEIS benefits for the above mentioned period.
Comments of PC-3 were seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach Policy-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/PC-3 Division for necessary updation)

Case No. 03 M/s. Ambootia Tea Exports Private Limited, Kolkata
F.No.HQRPRCAPPLY00009080AM24
Meeting No.06AM25 held on 30.05.2024
Subject: Request to allow Online submission of application for Duty Credit under MEIS promotional benefit Scheme, against 27 Shipping Bills pertaining to the year 2016-17 and 2018-19, under relaxation of Policy and Procedure in terms of Para 2.59 of the FTP 2023.

Applicant Statement: The applicant stated that during the period in question. i.e. 2016-17 & 2018-19, the company was the largest producer & exporter of Darjeeling Tea / Organic Black Tea in India. But unfortunately due to traumatic experiences faced by the company one after the other, thereafter, the company had to close down all its physical operations, since its bank accounts became NPA in 2019. This was due to the fact that the company including its gardens in Darjeeling belt, had to face unprecedented political strike in the year 2017 which effected entire business activity, which led to employees leaving the organization due to non-payment of salaries. During the same period, the company also had to face the death of the Group CFO, who was in charge of all financial and regulatory matters. As since the company manufacturing and export activity came to a standstill by early 2019, hence they faced its repercussions even from overseas front, from where, the export proceeds realization of the shipments made previously, became a daunting task. They realized the payment some of the overseas bills in 2018-19 and 2019-20, for the shipments made in 2017-18, 2018-19. And thereafter due to non-co-operation by the bankers, as their account was NPA in 2019, the EBRCs were uploaded by the banker at a very later stage. It would not be improper to say that everything went against the company; so much so that, even the Banks did not renew the sanction of need based finance after 2017 due to high political risk, leading to a big financial crisis in the company. And to top it all, the company server crashed, leading to loss of entire data in August 2018. Thereafter, due to the Covid in March 2020, was the final nail on the company resurrection efforts. They almost lost all hopes for approx. a year or a little more. The company did not have any employees who would have worked for realization of export benefits, whatever was pending. But after 2021, the company, which at one time was the topmost producer and exporter of Darjeeling / organic Teas from India to the most advanced countries of the world, did started its sincere efforts for reviving the business. Negotiations with previous bankers, development with new banks and financial institutions, all have taken a positive shape and the company hopes now to start its commercial business in a year time, with support of the Bankers and previous customers. Hence they are requesting to allow the company to file online submission of application for Duty Credit under

MEIS promotional benefit Scheme, against 27 Shipping Bills for the above mentioned period.

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

(Action: Applicant)

Case No. 04 M/s. Kariwala Industries Limited, Kolkata
F.No.HQRPRCAPPLY0000313AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for revalidation of Scrip against MEIS Scrip No. 0219093258 dated 21.07.2020, MEIS Scrip No. 0219109772 dated 11.03.2022.

Applicant Statement: The applicant stated that as per PRC decision they had to approach the RA office / Falta SEZ, within 30 days of uploading of minutes, hence as per the given process towards online filing of such applications, they went on to file the request Online through MEIS Portal on DGFT website, under the option of PRC decision, but the portal at one point, does not allow us to proceed, because of an error, stating this IEC is not allowed to apply for MEIS for this year of rendering services. Is it because, the portal has not yet been made accessible to the firm by DGFT, to file application afresh for MEIS as per the PRC decision. And whereas, when after several attempts to file online application failed, they had made online complaint at DGFT Website through request No. 202404273790 dated. 04.04.2024. And whereas, whatsoever may be the reason, they would not be able to apply afresh for the MEIS Authorization in place of the earlier expired MEIS Authorization Nos. 0219093258 Dated. 21.07.2020 & 0219109772 Dated. 11.03.2022 as per the decision of the Policy Relaxation Committee (PRC) in the Meeting No. 22/AM24 held on 05.12.2023 (Case No. 27). The mandatory time period until extended for a period of another 30 days, they shall not be able to file their application through online DGFT portal. Further, the respective DGFT portal should be made accessible and eligible for them to file the said online application. Hence they are requesting to allow a grace period of 30 days for approaching RA/SEZ from the date of uploading of minutes in terms of Para 2.59 of FTP.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to condone the delay of 30 days by the applicant in approaching PC-3 in respect of PRC meeting no. 22/AM24 held on 05.12.2023. PC-3 may take steps for implementation of the earlier decision taken in PRC meeting No.22/AM24 dated 05.12.2023. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/PC-3)

Case No. 05 M/s. CTM India Limited, Tamil Nadu
F.No.HQRPRCAPPLY0000606AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request to allow RODTEP on the expired shipping bills/ scroll nos. as per Circular no.23/2021-Customs in Automatic mode

Applicant Statement: The applicant stated that the SCROLL NOS. against the mentioned shipping bills was generated during 2021-22. However, due to ignorance, they could not generate Scrips within one year from the date of issuance of Scroll nos. As per Circular no.23/2021-Customs in case the above dates have lapsed, a combined E-Scrip Customs house-vise, will be generated and sent by Customs to the exporter's Ledger. However, in their case the Automatic combined ESCRUO as per the notification, have not been issued by Customs and the shipping bills are still showing on ICEGATE Website as expired. They have requested to issue RODTEP on the below mentioned shipping bills as the same were not automatically generated by Customs authority as mentioned in the Circular no.23/2021-Customs resulting into expiry of the Scroll date and loss to the company. Sr. No SB Number SB Date Scroll Number Scroll Date Location Sanctioned Amount Remarks 1 8318904 01.02.2021 55882/2021 30.06.2021 INKAT1 2,22,836.00 Expired 2 8470783 07.02.2021 54063/2021 28.02.2021 INKAT1 4,42,033.00 Expired 5 1682045 10.05.2021 55331/2021 26.05.2021 INMAA1 38,000.00 Expired 6 2299979 09.06.2021 55904/2021 24.06.2021 INMAA1 1,05,384.00 Expired 9 3948001 18.08.2021 56461/2021 26.08.2021 INMAA1 1,27,423.00 Expired 15 6344905 29.11.2021 58659/2021 22.12.2021 INMAA1 9,46,382.00 Expired 16 6612340 09.12.2021 58660/2021 24.12.2021 INMAA1 4,44,493.00 Expired. Hence they are requesting to allow RODTEP benefits.

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

(Action: Applicant/PC-3)

Case No. 06 M/s. Sonal Traders, Gujarat
F.No.HQRPRCAPPLY00000597AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request to allow MEIS claim against 12 S/bills.

Kumar

Applicant Statement: The applicant stated that PRC Committee approved their case and allows them to get their old MEIS benefits of FY 2017-18, 2018-19 & 2019-20. They were facing so many technical problems during the processing of online MEIS application on DGFT portal. Due to that they could not submit online application of 12 S/bills within 30 days from the date of uploading of minutes of meeting. Their port of export port code was not available on DGFT portal and BRC was attaching in online application due to that they could not process online application. They have raised query on DGFT helpdesk four times and also contacted to PC 3 section. They have fulfilled that condition they have to approach within 30 days from the date of uploading of minutes of meeting. PC 3 section DGFT solved their query on 31.01.2024 and after that they have submitted online application to RA office but RA office rejected their application and said reason "since you have not applied within prescribed time limit as allowed by the PRC, your case cannot be considered and stands rejected" . Hence they are requesting to allow MEIS benefits against 12 S/Bills for the above mentioned period.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to condone the delay of 30 days by the applicant in approaching RA/PC-3 in respect of PRC meeting no. 33/AM23 held on 01.03.2023. PC-3 may take steps for implementation of the earlier decision taken in PRC meeting No. 33/AM23 held on 01.03.2023. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/PC-3)

Case No. 07 M/s. Balaji Heavy Lifters Private Limited, Gujarat
F.No.HQRPRCAPPLY0000645AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of Total EO Period against EPCG Authorization No. 3730000222 dated 01.07.2014.

Applicant Statement: The applicant stated that they are a leading service provider, they have applied for EPCG EOP extension and PRC granted an extension for 8 years to 10 years as per PN 53 but and even Ahmedabad RA has given them extension up to 01.01.2023 hence they have applied for the extension up to 30.06.2025 asking for 6 months more so that they can complete export obligation. Hence they are requesting to allow EOP extension up to 30.06.2025 against subject authorization.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee observed that there is merit in the case. Accordingly, it was decided to accede to the request and allowed EOP extension of EPCG Authorization No. 3730000222 dated

Kumar

01.07.2014 for a further period of 1 year from the date of endorsement, subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 08 M/s. Ruby Apparels, Tamil Nadu
F.No.HQRPRCAPPLY0000713AM25
Meeting No. 06AM25 held on 30.05.2024
Subject: Request for amendment against Advance Authorization No. 3211000413 dated 09.02.2021.

Applicant Statement: The applicant stated that they have received deficiency letter for the above subject License. By this license they had applied and get as per SION J-301 per pcs SQM 1.687 (100% Polyester Children Woven pants Instead of Industrial work wearMens Pant Made out of 100% Polyester Woven Ripstop Pongee Fabric 165 GSM & 100%Neoprene Knitted Fabric 950 GSM). This is their Clerical Mistake, they have identified shipment time only after that they don't have the time of amendment of this mistake. So theyhave shipped & used as per license content . Simultaneously they have imported the fabric and exported as per License SION J-301 Per Pcs SQM 1.687 . Import Sr.No .3 & 4 actual Excess import is SQM 924.840. Hence they are requesting to allow amendment for issue EO Redemption certificate against subject authorization.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to Norms Committee for seeking comments. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ Norms Committee-V)

Case No.09 M/s. Maxop Engineering Company Private Limited, Delhi
F.No.HQRPRCAPPLY00000714AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0511003511 dated 12.06.2021 and Advance Authorization No. 0511005069 dated 29.09.2021.
Applicant Statement: The applicant stated that they are manufacturers of PDC articles which are used in automobiles and engineering products and due to some problem at foreign buyers end, export was slow in last year, so they could not complete the obligation against these 2 advance licence, now they have the export

orders to complete these licenses. Hence they are requesting to allow EOP extension up to 30.06.2025 against subject authorizations.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511003511 dated 12.06.2021 and 0511005069 dated 29.09.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No. 10 M/s. Aakash Polyfilms Limited, Surat
F.No.HQRPRCAPPLY00000724AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 5211000773 dated 27.05.2021.

Applicant Statement: The applicant stated that they could not export during that period, becausethey have taken less order during validity period and not completed the export. They have made export 95% and pending only 5% due to less order of this exported item. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 5211000773 dated 27.05.2021for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Surat)

Case No. 11 M/s. Gits Food Products Private Limited, Mumbai
F.No.HQRPRCAPPLY00000727AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for norms for Export Products against Advance Authorization No. 3111000219 dated 21.03.2021.

Applicant Statement: The applicant stated that they are unable to submit the concerned reply for ratification of norms, as desired by your office in their letter dated

Kumar

04.02.2022 , within 12 months from the date of letter issued by DGFT, in respect of captioned Advance License. Please note that to collect all information and supporting documents, as required in the DGFT letter for ratification of norms, were taken long time. Also their concerned person handling all the DGFT issues had left the organization in the year 2022, therefore, they are unable to trace all the required documents/ letters for submission of respective reply to DGFT office, New Delhi, within stipulated period. After getting all the required document , they have tried to submit reply along with required all documents for ratification of norms against letter dated 04.02.2022 issued by DGFT, but unfortunately they have failed to submit the said reply as 12 months has over from the date of relevant DGFT letter. They have fulfilled EOP in full. Moreover, it is to be noted that ratification of norms is at present pending only for submission of their reply to DGFT. Hence they are requesting to allow more time to submit their reply for recitation of Norms against subject authorization.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and allowed the applicant to submit the reply to the Norms Committee within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/Norms Committee)

Case No. 12 M/s. Adani Wilmar Limited, Ahmedabad
F.No.HQRPRCAPPLY00000733AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Revalidation of Advance Authorization No. 0810148058 dated 06.07.2020.
This is review case of PRC Meeting No.31/AM24 held on 01.03.2024 (Case No.11) wherein Committee rejected the case.

Applicant Statement: The applicant stated that they have already completed export obligation prior to the duty free imports. Reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soyabean oil. The current SION are not in lines with those specified by FSSAI. Hence they are requesting to allow revalidation of subject authorization.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified and hence decided to call the firm for **Personal Hearing**. The firm will provide data/record of crude sunflower and soyabean oil in their stock, imported and/or indigenous, quantities of imported and/or indigenous oil utilized for exports year-wise and thereafter PH shall be scheduled.

(Action: Applicant/PRC)

Case No. 13 M/s. AdaniWilmar Limited, Ahmedabad

F.No.HQRPRCAPPLY0000735AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Revalidation of Advance Authorization No. 0811000045 dated 11.12.2020.
This is review case of PRC Meeting No.31/AM24 held on 01.03.2024 (Case No.09) wherein Committee reject the case.

Applicant Statement: The applicant stated that they have already completed export obligation prior to the duty free imports. Reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soyabean oil. The current SIONare not in lines with those specified by FSSAI. Hence they are requesting to allow revalidation of subject authorization.

<u>Same as in case no. 12</u>

Case No. 14 M/s. AdaniWilmar Limited, Ahmedabad

F.No.HQRPRCAPPLY0000736AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Revalidation of Advance Authorization No. 0810146928 dated 06.01.2020.
This is review case of PRC Meeting No.31/AM24 held on 01.03.2024 (Case No.08) wherein Committee reject the case.

Applicant Statement: The applicant stated that they have already completed export obligation prior to the duty free imports. Reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soyabean oil. The current SIONare not in lines with those specified by FSSAI. Hence they are requesting to allow revalidation of subject authorization.

<u>Same as in case no. 12</u>

Case No. 15 M/s. Adani Wilmar Limited, Ahmedabad

F.No.HQRPRCAPPLY00000734AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Revalidation of Advance Authorization No. 0811000384 dated 12.01.2021.
This is review case of PRC Meeting No.31/AM24 held on 01.03.2024 (Case No.10) wherein Committee reject the case.

Applicant Statement: The applicant stated that they have already completed export obligation prior to the duty free imports. Reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soyabean oil. The current SIONare not in lines with those specified by FSSAI. Hence they are requesting to allow revalidation of subject authorization.

<u>Same as in case no. 12</u>

Case No. 16 M/s. J.K. Sons Engineers Private Limited, Kolkata
F.No.HQRPRCAPPLY00000729AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0211001395 dated 25.11.2021.

Applicant Statement: The applicant stated that the Second amendment has been granted for a further 6 months file dated 18.10.2023 effective allowed from 24.10.2023 to 24.04.2024. Between these periods, they made export for 333.00 m tons (till March, 24) against AA license no 0211003530 dt. 16.12.2022 & other normal exports of PP made. The exports of 333.000 m tons during the period are used for completion of EOP against the above license (AA 0211003530) & for which they could not achieve to complete this license where they applied for further 6 months. For this reason they could not complete the export against this license. Hence they are requesting to allow EOP extension against subject authorization.

<u>Decision:</u> The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0211001395 dated 25.11.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No.17 M/s. Shahi Exports Private Limited, Delhi
F.No.HQRPRCAPPLY0000738AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for closure of Authorizations against Advance Authorization No. 0510403302 dated 03.07.2017.

Applicant Statement: The applicant stated that they obtained a Special Advance Authorization for import of 8529 sq. mtrs. Fabric for a CIF value of $ 10,469 to be used for manufacture and export of 3899 pcs. Ladies blouses for an FOB value of $ 22,068. On 5th Aug.2017, they imported 8217 sq. mtrs. Fabric for $ 10,097. Whole of the export obligation (3899 Pcs.) was fulfilled by making export from IGI Air Cargo through six shipping bills. Unfortunately, the Customs system was completely down at the time of filling of the shipping bills. The system was not fetching data of any of Advance Authorization. They were getting negative acknowledgement for all above said shipping bills and this problem continued for 3-4 days at INDEL4 port. The Deputy Commissioner of Customs at INDEL4 port also confirmed the glitch in system. The customs authorities advised them to either wait or to make the export shipments under FREE shipping bills. As the order delivery date was expiring, they were left with no option but to file the shipping bills under scheme code 00. They also intimated this situation to ADG CLA New Delhi vide letter acknowledged on dated 24rd Sept. 2021. Due to this procedural error at the Customs end they are facing genuine hardship in getting their case closed in CLA. Hence they are requesting to allow consider these S/Bills under Advance Authorization Scheme (Code 64) against subject authorization.

<u>**Decision**</u>: The Committee went through the statements made by the firm and noted that the issue raised by the applicant is not a PRC matter and relates to purported difficulties faced at time of filing of SBs. Accordingly, the Committee decided to reject the request for the applicant with the advice that they may approach the Customs authorities.

(Action: Applicant)

Case No.18 M/s. Enaltec Labs Private Limited, Thane
F.No.HQRPRCAPPLY00000744AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0311008046 dated 29.10.2021.

Applicant Statement: The applicant stated that this is their request for third extension of export obligation period. They have been granted extension of export obligation period from 29.10.2023 to 29.04.2024 and also granted extension of import validity from 29.10.2022 to 29.10.2023. They had received an order of 50 kg of trospium from their buyer for FY 24-25. However, their requirement was postponed to the Q1. Copy of buyer's email dated March 26, 2024 regarding order of tropisim is attached. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311008046 dated 29.10.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 19 M/s. Euro Decor Private Limited, Mumbai
F.No.HQRPRCAPPLY00000743AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for enhancement in CIF Value against DFIA Licence No. 0311020300 dated 21.03.2024.

Applicant Statement: The applicant stated that the import value mentioned in the DFIA licence no.0311020300 dtd. 21.03.2024 is not meet their import requirement, they already exported the higher FOB value, so enhance the CIF value from Rs.1,51,64,205.00 & US$.1,81,825.00 to: Rs.3,47,50,419.17 & US$.4,13,695.47 as per their requirement with keeping the minimum required value addition. There are eight import items in their licence, as per the current import price they could not import full quantity of the all import items, therefore, they required the enhancement in the import value. Hence they are requesting to allow enhancement of CIF Value of subject DFIA.

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

(Action: Applicant)

Case No. 20 M/s. Vivid Global Industries Limited, Mumbai

F.No.HQRPRCAPPLY00000745AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for clubbing of Authorizations against Advance Authorization No. 0311006259 dated 18.08.2021 and Advance Authorization No. 0311027415 dated 26.09.2023.

Applicant Statement: The applicant stated that they have obtained the Two above Authorizations, and fulfilled 88% export obligation against the Licence Number 0311006259 dated 18.08.2021 and balance 12% could not be fulfilled due to unavoidable circumstances . Summary of Utilization of Licence as below: First Import cleared:01.10.2021 First Export Started: 20.01.2023 Last Import cleared :17.11.2021 Last Export made : 11.01.2024 they have obtained the second Advance Authorization 0311027415 dated 26.09.2023 details of summary as below: First Import cleared:01.12.2023 First Export Started: 01.11.2023 Last Export made: 29.01.2024 (within the EO period of Licence Number 0311006259 dated 18.08.2021.) They have cleared 6864 Kgs and balance Import Quantity 5022.96 Kgs is not cleared as excess import quantity 5022.96 Kgs to club with Licence Number 0311006259 dated 18.08.2021. Today's phenomena in global market there is lot of competition to avoid financial loss they are clubbing these 2 licenses and request for condonation of delay of 36 Days. Hence they are requesting to allow clubbing of subject authorizations.

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.01/AM25 held on 04.04.2024.

(Action: Applicant)

Case No.21 M/s. GSTP (HFS) Private Limited, Kolkata
F.No.HQRPRCAPPLY00000754AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0211001278 dated 30.10.2021.

Applicant Statement: The applicant stated that the reason for EOP extension is that norms was not fixed by ALC norms committee within validity period of advance authorization of 30.03.2024 including one year extension EOP also. The norms committee decided and fixed the norms on 03.04.2024 and published on 15.04.2024. Norms committee as per their application their import quantity is reduced and export quantity liability automatically increased on the basis of fixation of input quantity of advance license no 0211001278 dated 30.09.2021, so they can not complete 100%

export as per requirement. Hence they are requesting to allow six month EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0211001278 dated 30.10.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No.22 M/s. Lee Pharma Limited, Hyderabad
F.No.HQRPRCAPPLY00000755AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for condonation of delay in submitting Drawback Claims for the period April to June 2011 to October to December 2012.

Applicant Statement: The applicant stated that (i)Change in Status: Converting from DTA to EOU involved significant adjustments in operations, regulations, and even infrastructure. (ii) Lack of Knowledge: The firm didn't fully understand the procedures necessary to claim duty drawback, which has led to delays in reimbursement. (iii) Document Gathering: Gathering the required documents from various sources such as vendors, Customs, and banks can be time-consuming and challenging, with communication barriers and bureaucratic hurdles. (iv) Staff Turnover: The abrupt resignation of the individual responsible for handling these matters caused disruptions and further delays in the process. (v) Submission Delay: Missing the submission deadline by 18 months due to the aforementioned challenges compounded by unforeseen circumstances. Hence they are requesting to allow condonation of delay in submitting Drawback claims for the above period.

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, Hyderabad, before taking the final decision.

(Action: RA-Hyderabad/Applicant)

Case No. 23 M/s. Vision Polymer Private Limited, Bharuch
F.No.HQRPRCAPPLY00000759AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for extension of Export Obligation against Advance Authorization No. 3410046252 dated 29.07.2020.

Applicant Statement: The applicant stated that they have export order now on hand to full fill export obligation against the Advance Authorization no 341000152, so kindly consider their request for EOP and grant EOP to fulfill export obligation. Due to covid situation their buyer cancelled all the contracts and requests to do not ship the goods due to lockdown. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 3410046252 dated 29.07.2020 for a further period of 2 months from the date of endorsement subject to payment of composition fee as per policy provisions. Mail may be sent to applicant and RA. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Baroda)

Case No. 24 M/s. GLS India, Chennai
F.No.HQRPRCAPPLY00000762AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for revalidation of Advance Authorization No. 0411000395 dated 23.02.2021, 0411001251 dated 05.08.2021 and 0411000683 dated 16.04.2021.

Applicant Statement: The applicant stated that after Corona, the global markets opens with prices of raw material skyrocketing by 50 to 125% of before prices. As they had prior export commitments but were not able to commit or fulfill import of raw material due to unnatural price hikes worldwide, they had to resort to domestic buying of raw materials at high price and fulfilled pending export commitments. With various Geo-political issues cropping up after reopening of global market such as Ukraine and Russia war, due to which African countries which depended on European countries for household needs had their currency devalued 50 to 100% and this had inevitable delayed their remittances leading to severe financial conditions for their company. They started this company with very small base capital followed by loan under CGMT Scheme from bank and have faced loses during corona and current war scenario. Hence they are requesting to allow Revalidation of subject authorization.

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

(Action: Applicant)

Case No. 25 M/s. Vinyl products, Delhi
F.No.HQRPRCAPPLY00000763AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0510414791 dated 30.07.2020.
Applicant Statement: The applicant stated that export made after sending intimation to the Addl.DGFT, CLA, New Delhi via e mail required EO. Extension to regularize exports made and to complete balance exports. They could not complete in time due to cancelation of export orders. Now they have orders in hand and can complete in two months. Hence they are requesting to allow EOP extension up to 30.07.2024 against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0510414791 dated 30.07.2020 upto 31.07.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No. 26 M/s. Sara Sae Private Limited, Dehradun
F.No.HQRPRCAPPLY00000765AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0510414720 dated 24.07.2020.
Applicant Statement: The applicant stated that they have currently fulfilled 40% of export commitment, and the remaining equipments ready to export. The customer wants to physically test the equipment, which takes time, which is why the balance exported item is delayed. The export obligation period has expired; hence they are unable to export the remaining equipment. In past, due to the Corona pandemic and recession in the oil industry, they could not export the items timely as demanded by the customer, and due to a delay, the customer has held the order. Now the customer is ready to receive the order and has revised the value of export items. Hence they are requesting to allow EOP extension up to 03.10.2024 against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0510414720 dated 24.07.2020 for a further period upto 31.07.2020 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No. 27 M/s India Crank Manufacturing Co., Rajkot
F.No. HQRPRCAPPLY0000766AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for allow the benefit of reward scheme DEPB FMS FPS Incremental MEIS RODTPE.

Applicant Statement: The applicant stated that they have imported the capital goods vide EPCG NO. 2430000900 dated 05.03.2008. They were not aware of EPCG the conditions of the policy and have exported the goods under the EPCG scheme but not as per the EPCG script export goods list and hence DGFT have not accepted their EODC application and added their IEC to DEL alert list. Further, as the amnesty scheme declared by the DGFT they have submitted the application for the same and paid the applicable duty with interest than after DGFT have accepted EPCG amnesty application and issued closer certificate for EODC of EPCG and after that DGFT have removed their IEC from the DEL alert list. Now as IEC removed from the DEL alert list and also not got the EPCG benefit for EOCD for export shipping bills, They are here by requesting to allow the reward scheme benefit of DEPB, FMS, FPS, incremental, MEIS, RODTPE for applicable under their IEC and as per the attached shipping bill list. In so many cases, the benefit for the reward scheme was allowed by the PRC committee of the DGFT after removal of IEC from the DEL alert list. Hence they are requesting to allow benefit of reward scheme to them.

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

(Action: Applicant)

Case No.28 M/s. Maxmed Life Sciences Private Limited, Delhi
F.No.HQRPRCAPPLY00000767AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0510407416 dated 02.08.2018.

Applicant Statement: The applicant stated that an inadvertent omission on their part concerning the inclusion of the Advance License number in the S/Bills for certain export transactions. Unfortunately, due to an oversight on their part, the aforesaid license numb er was not included in the S/Bills related to the export consignments specified in the annexure3 attached. Hence they are requesting to allow six month EOP extension against subject authorization.

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.33/AM24 held on 22.03.2024.

(Action: Applicant)

Case No.29 M/s. M G S GovindharaajuluChettiar and Sons, Tamil Nadu
F.No.HQRPRCAPPLY00000778AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 3210079223 dated 13.11.2019.

Applicant Statement: The applicant stated that they have fulfilled almost 94% EO in initial EOP. Considering the extraordinary circumstances brought about by the pandemic, I kindly request the policy relaxation committee to relax the policy by allowing a period of 12 months for completing the balance exports against advance licence. Hence they are requesting to allow extension in EOP against subject authorization.

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 20/AM24 held on 14.11.2023 & 17.11.2023 and Meeting No.02AM25 held on 19.04.2024.

(Action: Applicant)

Case No.30 M/s. Jindal Aluminium Limited, Bengaluru
F.No.HQRPRCAPPLY00000770AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for revalidation of 8 Advance AuthorizationNo. 0711002475 dt 19.12.2021, 0711001969 dt 11.01.2022, 0711002865 dt 18.01.2022, 0711003990 dt 20.05.2022, 0711004835 dt 11.08.2022, 0711005219 dt 12.09.2022, 0711005367 dt 29.09.2022 and 0711006036 dt 01.01.2023

Kumar

Applicant Statement: The applicant stated that theyhave completed EO as per the statement and completed import except for one item i.e. Tool & Die Steel for which is pending for utilization. Consumption of die steel is very slow. Besides, sometime they need to use die steel lying in their stock bought for domestic use, to fulfill their export commitments but due to longer lead time of 6-8 months, it takes lot of time to replace/replenish the stock by importing material under Advance License. Due to high value item, slow moving and long lead time they are unable to complete import within the stipulated time and this is going to be a regular issues so they required extra time for such items only as otherwise, they had completed 100% import for other inputs as per actual export. Hence they are requesting to allow six month revalidation against aforesaid 8 Advance Authorizations.

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 reject the request of the firm.

(Action: Applicant)

Case No.31 M/s.Jubilant Ingrevia Limited, Uttar Pradesh
F.No.HQRPRCAPPLY00000773AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for second revalidation against Licenses for Restricted Items Authorization No. 0111009953 dated 14.07.2023.

Applicant Statement: The applicant stated that they due to shorter validity for 14 months (initial plus extended) and slowdown in consumption/ demand, it is practically not possible for them to import the remaining balance quantity 75491 MT within the extended validity of the said import License i.e. till 30th September,2024. Office of the DGFT grants the validity of Restricted Import License for 18 months under Para 2.20 of Foreign Trade Procedure,23 for Industrial use (in earlier cases they also got initial validity of 18 months). The favorable decision will reduce the transaction cost and extend support for promoting export. Hence they are requesting to allow six month revalidation against subject authorization.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer to PC-2 for examination and resolution. The firm shall approach PC-2 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/PC-2)

Case No.32 M/s. M G S Govindharaajulu Chettiar and Sons, Tamil Nadu

F.No.HQRPRCAPPLY00000782AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 3211000034 dated 11.12.2020.

Applicant Statement: The applicant stated that they have fulfilled almost 94% EO in initial EOP. Considering the extraordinary circumstances brought about by the pandemic. They have requested the policy relaxation committee to relax the policy by allowing a period of 12 months for completing the balance exports against advance licence. Hence their request for Extension in EOP may be considered sympathetically, taking into account the challenges faced by businesses, particularly the SSI units. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 3211000034 dated 11.12.2020 for a further period upto 31.12.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No.33 M/s. M G S Govindharaajulu Chettiar and Sons, Tamil Nadu
F.No.HQRPRCAPPLY00000779AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 3210079627 dated 27.07.2020.

Applicant Statement: The applicant stated that they have fulfilled almost 94% EO in initial EOP. Considering the extraordinary circumstances brought about by the pandemic. They have requested the policy relaxation committee to relax the policy by allowing a period of 12 months for completing the balance exports against advance licence. Hence their request for Extension in EOP may be considered sympathetically, taking into account the challenges faced by businesses, particularly the SSI units. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 3210079627 dated 27.07.2020 for a further period upto 31.07.2024 subject to payment of composition fee as per policy provisions. Mail may be sent to applicant and RA.The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No.34 M/s. M G S Govindharaajulu Chettiar and Sons, Tamil Nadu
F.No.HQRPRCAPPLY0000780AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 3210079685 dated 03.09.2020.

Applicant Statement: The applicant stated that they have fulfilled almost 94% EO in initial EOP. Considering the extraordinary circumstances brought about by the pandemic. They have requested the policy relaxation committee to relax the policy by allowing a period of 12 months for completing the balance exports against advance licence. Hence their request for Extension in EOP may be considered sympathetically, taking into account the challenges faced by businesses, particularly the SSI units. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 3210079685 dated 03.09.2020 for a further period upto 30.09.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No.35 M/s. M G S GovindharaajuluChettiar and Sons, Tamil Nadu
F.No.HQRPRCAPPLY00000781AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 3210079764 dated 13.10.2020.

Applicant Statement: The applicant stated that they have fulfilled almost 94% EO in initial EOP. Considering the extraordinary circumstances brought about by the pandemic. They have requested the policy relaxation committee to relax the policy by allowing a period of 12 months for completing the balance exports against advance licence. Hence their request for Extension in EOP may be considered sympathetically; taking into account the challenges faced by businesses, particularly the SSI units. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 3210079764 dated 13.10.2020 for a further period upto 31.10.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No.36 M/s. SSAPP Overseas Private Limited, Delhi
F.No.HQRPRCAPPLY00001897AM24
Meeting No.06AM25 held on 30.05.2024
Subject: Request to allow the Benefit of MEIS/ROSCTL on export made.
Applicant Statement: The applicant stated that they have not manufacturing facility in their house. They are regularly export the RMG after procure from the different types of sources. In the year 2018, the intelligence department directed to concerned authority to do the necessary investigation on account of value declared by the exporter. During this investigation, their export consignment as well as export incentive holds by the department on account of the said investigation. In that circumstances the departmental procedure started the investigation and issue the Adjudication order dated on the basis of show cause notice. During this investigation, they are never come in the threat of department or never under any situation of Compromise. They are procuring their product on the rate as declared at the time of exports. Thereafter the adjunction done, they have filled appeal to Commissioner of custom to waive of the penalty imposed and also waive of the condition impose under relevant custom act and their relevant section. Finally they have got the order passed by the Commissioner of Customs the appeal is allowed in their favor and impugned Order In Original No. 66/2020/FARAH IQBAL GUPTA/EXPORT/ICD/TKD dated 02.12.2020 issued vide C.NO. VIII/ICD/TKD/6/Adj,/Addl.Commr./Exp/16/2018 Order is set aside, with consequential relief, as admissible. Hence they are requesting to allow the benefit of MEIS/ROSCTL.

Comments of RA and Comments of PC-3 were also seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to allow the benefit of MEIS/ROSCTL for those shipping bills which were not time-barred as on 03.01.2020 when the firm was put in DEL.The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/PC-3)

Case No.37 M/s. Alps Industries Limited, Ghaziabad
F.No.HQRPRCAPPLY00007940AM24
Meeting No.06AM25 heldon 30.05.2024
Subject: Request for Deduction/ Waiver of Late Cut Fee against Rebate of State and Central Taxes and Levies (RoSCTL).
Applicant Statement: The applicant stated that the implementation of Export Reward Incentives Scheme (ROSCTL) has been transferred from DGFT to ICEGATE, Customs w.e.f. 01.01.2021. They have exported goods under the scheme during the month of Dec, 2020 vide shipping bill nos. 7556371 dt. 30.12.2020 and 7585411 dt 31.12.2020 however the LET Export dates against these exports have been generated in the month of Jan, 2021. Due to shifting of the implementation of scheme, these shipping bills could not be transferred to DGFT hence the benefit of ROSCTL thereof also could not be processed. In view of this fact, please process the same at your end to make them able to avail the due ROSCTL benefits. Hence they are requesting to allow benefit of RoSTL.

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

(Action: Applicant/PC-3)

Case No.38 M/s. Jay Jagdamba Limited, Mumbai
F.No.HQRPRCAPPLY00000799AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for consideration of 1. Drawback Shipping Bills Towards EO Fulfillment, 2. Extension in EO Period and,3. Addition of Export Products in Advance Authorization (AA) No. 0310828875 dated 08.05.2019.

Applicant Statement: The applicant stated that they have been consistently exporting bright bars under the DBK scheme since 2012 and shifted to the Advance Authorization (AA) scheme in 2017. Between 2017 and 2019, they took 28 AAs and successfully completed obligations on time. However, from 2019 to 2020, they took 24 AAs but could only partially fulfill the export obligations (EO) for 18 due to unforeseen circumstances as detailed below. Their export portfolio expanded substantially from 2019 onwards beyond bright bars to include 12 additional products such as flanges, channels, and wire rods etc. By 21-22, these additional products comprised about 60% of their exports. All these products, including bright bars, are manufactured using the same raw material stainless steel scrap and alloying elements, melted in oxygen-rich furnaces and subsequently shaped. Unfortunately, due to an oversight, the licensing team continued to apply for AAs exclusively for bright bar exports. Meanwhile, the manufacturing team used the duty-free imported raw material to produce the other 12 products, which the shipment team exported under the DBK scheme. This error came to light when the Customs revenue department visited their factory and office on January 4, 2021 &seized all the goods, resulting in a complete halt in production and export activities. As their export obligation against 18 AAs was partially fulfilled, they suspected that they had diverted the raw material to the domestic market, while, in reality, it was exported under the DBK scheme. It is important to note that at the time of the revenue arrival, all 18 AAs were valid for exports. Revenue authorities confirmed the availability of 13,612 MT of raw material, finished, and semi-finished products in their seizure memo dated 4/01/2021. If the exports under the drawback scheme along with approximately metal recoverable from slag are taken into account, they had sufficient material and exports to fulfill the outstanding export obligation as of January 2021 against the 18 AAs. To establish their credentials, they followed up for the redemption of 25 AAs and the amendment of AAs under Para 4.24 of HBP to include the other 12 products as export products in the 18 AAs. Surprisingly, the Regional Authority (RA), Mumbai, rejected the redemption request, pointing to Revenue instructions not to amend any AA. Later, they tried again for an extension of the export obligation period, but this too was not decided. Realizing that exports were wrongly made under the drawback scheme using duty-free material, they proactively repaid Rs. 4.4 crores of drawback in March 2021. Subsequently, they approached Customs for the conversion of shipping bills in April 2021 and again in April 2022 for the conversion of DBK shipping bills to DEC, but no decision has been made yet. The extended seizure of material, the abrupt shutdown of production resulting in damage to furnace lining and equipment, compounded by the Delta wave of the COVID-19 pandemic in April 2021, a shortage of oxygen required for furnaces, and worldwide logistical challenges in the second half of 2021, severely impacted their operations. Despite proactive measures and substantial efforts to comply and rectify the situation, the lack of resolution from Customs and RA has significantly hampered ability to fulfill export obligations effectively. Had the request been accepted by Customs and RA, Mumbai with the exports and material available in January 2021, they would have majorly completed the outstanding export obligation. The incident involving the freezing of raw materials and goods by the customs revenue intelligence, followed by the subsequent halt in production, had far-reaching consequences that significantly impeded operations and export activities for almost two years. The prolonged disruption in operations led to the cancellation of export orders and loss of new orders along with decreased production capacity, and export turnover dropped by 60% in 2021-22. Evidently, approximately two years were lost in efforts to recover from the initial incident and resume full-scale production and exports, as confirmed by the CA certificate.

Kumar

In light of these substantial challenges and unforeseen circumstances, they request the following relaxations and amendments to enable to overcome the current situation and fulfill export obligations:

1. **Consideration of Drawback Shipping Bills Towards EO Fulfilment**: We request the Committee to kindly consider our exports under the drawback scheme covering 1,354 shipping bills towards the fulfilment of export obligations against the 18 AAs in question. Given that these exports were made using duty-free raw materials and the significant efforts we made to repay the drawback in advance, we believe this consideration would be a fair and just resolution to our current predicament. Also, the raw material required to manufacture the products covered by the drawback shipping bills is exactly same as were imported against the AA's **.**

2. **Extension of Export Obligation Period:** We seek an extension of the export obligation period by 24 months for the 18 AAs affected by the circumstances outlined above. Without considering drawback exports, 24,000 MT of exports is outstanding and given the fact that present exports are 1,200 MT per month- we would require 24 months to complete outstanding export obligation.

3. **Addition of Export Products in Advance Authorization (AA):** We request the committee to permit the amendment of the 18 AAs to include the 12 additional products from the date of issue of AA. Significant exports of these products have been made against the drawback scheme since 2019, and our request for conversion of drawback shipping bills is pending with Customs and is now being requested to the Hon'ble committee as well. Further, to fulfill balance export obligation, the amendment is necessary as the 12 products presently constitute more than 65% of export turnover. SION norms are available for all these products, and the manufacturing process and raw material requirement is exactly same as for bright bars.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The request for consideration of Drawback Shipping Bills towards EO fulfillment was not acceded to and applicant may approach Customs for their request regarding conversion of SBs. The Committee decided to accede to the request to allow EOP extension of 18 Advance Authorizations in which EO Period was valid on date of seizure of material for a further period of 18 months from the date of endorsement subject to payment of composition fee as per policy provisions. It was also decided to allow amendment of export item in the subject authorizations to include the 12 products being manufactured by them using the same inputs from date of issue of Authorizations. 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.39 M/s. Concord Biotech Limited, Ahmedabad
F.NO.HQRPRCAPPLY00007890AM24
Meeting No.06AM25 held on 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. **0810148487** dated 04.09.2020.

Applicant's statement: The applicant stated that they had got permission for EOP extension through File No. HQRPRCAPPLY00000321AM24 in PRC meeting No. 09/AM Held on 07.07.2023, However no period of EOP extension was mentioned in decision of PRC. They filed EOP extension in RA Ahmedabad but they received a deficiency letter from RA Ahmedabad for payment of the composition fees Rs. 17,40,501/- Against advance authorization number 0810148487 Dt. 04/09/2020. As per Notification No. PN 52 Dated 18/01/2023. They are eligible for revised composition fees. Hence, they requested to grant permission for paid Rs. 20,000 instead of Rs. 17,40,501/-. However, they had fulfilled the export obligation under Advance Authorization to consider export statement with Annexure -A. They had not valid amendment copy for extension and also Custom authority allow in some of the shipping bill under advance license on their application for extension. They hereby undertake to surrender duty drawback amount with custom authority after grant of extension. RA Ahmedabad is unable to extend the EOP of subject Authorization as in PRC decision no period of EOP extension was mentioned. Hence they are requesting to allow EOP extension against subject authorization for further 6 months to complete the balance export obligation.

Decision: The Committee reviewed its earlier decision taken in PRC Meeting No.09/AM24 held on 07.07.2023 (Case No.5) and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0810148487 dated 04.09.2020 for a further period upto 30.09.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 40 M/s. Mantora Oil Products Private Limited, Kanpur
F.No.HQRPRCAPPLY000007959AM24
Meeting No.06AM25 held on 30.05.2024
Subject: Request for revalidation of Scrip against MEIS Scrip No. 2719009557 dated 06.07.2019.
Applicant Statement: The applicant stated that they have purchase the above said MEIS script from M/s. Pravesh Export Private Limited and have issued the transfer release advice from MIHAN SEZ (INKRM6 I.E NON-EDI CUSTOM/PORT) for Rs.

1079899.00 to KANDLA SEA PORT (INIXY1 I.E. EDI CUSTOM/PORT). But due to systems technical issue from the DGFT side [not showing MEIS online at EDI system of customs and or ICEGATE and or also not available for IEC to IEC transfer at DGFT online system and due to these ICEGATE and or customs and DGFT systems technical issue they were not able to debit the same. Therefore, they are requesting to kindly revalidate and or extend the above said scripts validity to utilize the unused balance amounting Rs. 1079899.00. Hence they are requesting to allow revalidation of above mentioned MEIS scrip.

Comments of PC-3 was seen.

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

(Action: Applicant)

Case No. 41 M/s. Nazareth Metals, Mumbai
F.No.HQRPRCAPPLY00000254AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for closure of Authorizations against Advance Authorization No. 0310063820 dated 04.12.2000.

Applicant Statement: The applicant stated that they have paid the duty and interest on excess import under Amnesty scheme as their application for clubbing with DGFT Delhi has still not been considered. Under given circumstances they do not want to delay the closure and hence have paid the duty and interest to the customs. Hence they are requesting to allow closure of subject authorization.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the case to Policy-V.

(Action: Applicant/PC-V)

Case No. 42 M/s. Aakriti International, Delhi
F.No.HQRPRCAPPLY00007203AM24
Meeting No. 06AM25 held on 30.05.2024
Subject: Request for grant of MEIS on Shipping Bills pertaining to FY 2016 17 2017 18 FY 2018 19 FY 19 20 and FY 20 21 for the reason of delayed upload of EBRCs by the concerned Bank.

Kumar

Applicant Statement: The applicant has stated that they have were unable to file the MEIS applications for concerned Shipping Bills for the period FY 2016-17 till FY 2020-21 wherein the EBRCs were belatedly uploaded by the concerned Bank even after consistent follow-ups and repeated request. For the reason of the delayed upload of the EBRCs, the Applicant were unable to apply for MEIS reward which were otherwise eligible to them. For the reason beyond their control, the Applicant faced acute hardship and therefore humbly submits that they may be allowed the reward against such shipping Bills. Hence they are requesting to allow MEIS benefit against subject S/Bills.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. However, date of uploading is not reflected in BRCs. After discussion it was decided to refer to PC-3 for resolution. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/PC-3)

Case No. 43 M/s. Primex Industries, Mumbai
F.No.HQRPRCAPPLY00000797AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for application for Correction / Amendment in Quantity of Import Item at Sr.No.1 of DFIA Transferability Licence No. 0311024749 dated 26.06.2023.

Applicant Statement: The applicant stated that the transferable DFIA Licence No.03110024749 was issued to them on 26.06.2023, however, in the above Licence, the Import item at Sr.No.1, PVC Resin (Suspension Grade) the Quantity wrongly mentioned by the RA, Mumbai, as 11,802.316 KGS instead of correct quantity 110,802.316 KGS. Please note that they have correctly mentioned the quantity in Import Details i.e. in - Input item details as submitted by applicant - in ANF-4G Application for issue of Transferable Duty Free Import Authorizations (DFIA). Due to the above reason, the Licence could not be registered with the Customs and import the items. They had repeatedly raised several requests on the issue to the RA, Mumbai for necessary correction in the quantity and also raised Complaint on the DGFT Portal for the same issue. However, the issue was not yet resolved. Hence they are requesting to allow correction/amendment in quantity of Import item at Sr.No.1, of Transferable DFIA Licence.

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. 44 M/s. Ampco Metal India Private Limited, Pune
F.No.HQRPRCAPPLY00000794AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for conversion of SB from free to Advance AuthorizationsNo. 3110067844 dated 15.09.2020 and AdvanceAuthorization No. 3110067815 dated 11.08.2020.

Applicant Statement: The applicant stated that AA No was mentioned in the Export Invoice. In COVID -19 Pandemic situation CHA made omission in mentioning AA No. on shipping Bill. It is a procedural lapse hence it is requested to allow them to use the two Shipping Bills for redemption of Advance Authorizations. Since description in invoice, Advance Authorization, Shipping Bills, CE certificate and customer order is matching with quantity and value. Hence they are requesting to allow amendment in the subject authorizations.

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

(Action: Applicant)

Case No.45 M/s. Reliance Industries Limited, Mumbai
F.No.HQRPRCAPPLY00000793AM25
Meeting No.06AM25 held on 30.05.2024
Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 0311014866 dated 20.05.2022, 0311014938 dated 23.05.2022, 0311015239 dated 03.06.2022 and 0311015355 dated 08.06.2022.
Applicant Statement: The applicant stated that due to over sight they had selected wrong SION serial number and the same was not noticed even at the time of supply of export of material under the file number as export is allowed on file number. They have selected SION H-104 where main input is Ethylene but they have missed to apply backward integration due to which they could not covert Ethylene into Naphtha by using SION A -1338. As soon as they noticed by the time, supply was already happened. Subsequently, they approached to RA for amendment of SION under licenses and by the time they received approval of amendment the licenses validity

of licenses was about to expire. Moreover, before amendment when the export/supply happened under these licenses input Ethylene was declared under the S/Bill / invoices due to which even after amendment they could not import NAPHTHA due to para 4.12 of FTP which states that input declared under the S/Bills can only be imported. Hence they are requesting to allow relaxation under provisions of para 4.12 of FTP and relaxation for of 4.41 of HBP-2015-20 (Amended as by Public Notice No 16 dated 22/07/2021) and allow six months revalidation against subject authorizations.

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

(Action: Applicant)

Case No. 46 M/s. Orbicular Pharmaceutical Technologies Private Limited, Hyderabad
F.No.HQRPRCAPPLY00000791AM25
Meeting No.06AM25 heldon 30.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0911003782 dated 12.10.2022.
Applicant Statement: The applicant stated that they due to technical reasons, they have not received product approval from US FDA. The approval is expected during March 2025 and till such time they cannot export the product. The import item is covered under the scope of Appendix-4J. They have obtained the 1st EOP extension up to 12.06.2024. But export is not possible by this time. The CIF value of import item is USD 248000.00 and the FOB value of exports is USD 932400.00 with a value addition of 275%. In order to avoid wastage of valuable drug by destruction, payment of duties and interest by them and missing to earn FFE with 275% VA, Hence they are requesting to allow EOP extension up to 12.06.2025 against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0911003782 dated 12.10.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No.47 M/s. India Pesticides Limited, Lucknow
F.No.HQRPRCAPPLY00000790AM25
Meeting No.06AM25 heldon 30.05.2024
Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 0611000748 dated 29.09.2021.
Applicant Statement: The applicant stated that they are writing to request the revalidation of Advance Authorization No. 0611000748 initially dated 29.09.2021. Despite their best efforts, unforeseen circumstances have led to a delay in the importation of the necessary items. Their export obligations have been fulfilled. Hence they are requesting to allow revalidation of subject authorization.

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

(Action: Applicant)

Case No. 48 M/s. Daisy Industries, Gujarat
F.No.HQRPRCAPPLY00000013AM24
Meeting No.06AM25 heldon 30.05.2024
Subject: Request to issue ROSCTL Duty Credit Scrip with correct value against ECOM 03/13/032/31900/0757/4815.
Applicant Statement: The applicant stated that they have exported Tarpaulins and had generated ECOM Reference Application for ROSCTL Application. The system did not provide correct ROSCTL Rate for calculation and also further the system did not select / provide for all exports items and therefore ROSCTL was also not calculated on all exports items as per shipping bills. They have attached all the relevant documents and screenshot for reference. Hence they are requesting to allow ROSCTL Duty Credit Scrip with correct value.

Comments of PC-3 were also seen.

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

(Action: Applicant/PRC)

Case No.49 M/s. Wellspring Industries Private Limited, Nagpur
F.No.HQRPRCAPPLY00000796AM25
Meeting No.06AM25 heldon 30.05.2024

Subject: Request for regularization against Advance Authorization No. 5010002407 dated 08.03.2018.

This case was last considered and approved in PRC Meeting No.28AM24 held on 07.02.2024 (Case No.29) wherein Committee allow EOP extension up to 48 months from the date of issuance of AA.

Applicant Statement: The applicant stated that they had applied for EOP extension for regularization which already approved the Committee. Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 48 months from the date of issuance of advance authorization no. 5010002407 dt 08.03.2018 subject to payment of composition fees as per policy provisions. The other terms and conditions towards fulfillment of EO shall remain same as per policy/HBP provisions. RA will ensure that no shipping bills are of the period beyond 48 months. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting. But by the time they got approval letter, its due date/ application date is over for applying EOP extension for regularization with RA. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to condone the delay of 30 days in approaching the RA against earlier PRC decision. The other terms and conditions of PRC Meeting No. 28AM24 held on 07.02.2024 (case No.29) shall remain same. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Nagpur)

Case No.50 M/s. GRP Limited, Mumbai
F.No.HQRPRCAPPLY00000267AM25
Meeting No.06AM25 heldon 30.05.2024

Subject: Request for bills in different Authorization against Advance Authorization No. 0310823467 dated 31.08.2018.

Applicant Statement: The applicant stated that due to delayed in norms fixation and norms fixed at reduced rate there is shortfall in export obligation considering export of both Licenses i.e. Advance Licence 0310823467 dated 31.08.2018 and Advance Licence 0310829064 dated 16.05.2019. Now, since amendment in Advance Licence No. with respect to these 10 SBs is not possible from customs, hence they are requesting to allow exports made against these 10 SBs to be counted under Advance Licence No. 0310823467 dated 31.08.2018 instead of 0310814718 dated 20.07.2017.

Decision: The Committee examined the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to call for a report from RA, Mumbai about the details of shipping bills submitted towards discharge of export obligation against redeemed authorization No. 0310814718 dated 20.07.2017. RA may inform whether the SBs now sought to be used for accounting for another Authorisation had been included in their statement filed for earlier closure case.

(Action: PRC/ RA-Mumbai)