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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 07.04.2022 under the Chairmanship of Shri Santosh Kumar Sarangi,
Director General of Foreign Trade

Meeting No.01/AM23 held on 07.04.2022

The following members were present in the meeting:

- | | |
|-----------------------|------------|
| 1. Shri Vijay Kumar | Addl. DGFT |
| 2. Shri S.B.S. Reddy | Addl. DGFT |
| 3. Shri Hardeep Singh | Addl. DGFT |
| 4. Shri Anil Aggarwal | Addl. DGFT |
| 5. Shri Amiya Chandra | Addl. DGFT |

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

S. No	Name of the firm	Case No.
1.	M/s. Royal Marine Exports, Kerala	1
2.	M/s. Mcleod Russel India Ltd., Kolkata	2
3.	M/s. Raunaq Ice & Cold Storage, Mangrol, Gujarat	3
4.	M/s. JJ Sea Foods, Mangrol, Gujarat	4
5.	M/s. General Export Enterprises, Mumbai	5 to 9
6.	M/s. General Mills India Pvt. Ltd., Mumbai	10
7.	M/s. General Export Enterprises, Mumbai	11
8.	M/s. R.K. Industries, Rajkot	12
9.	M/s. Chharia Impex, Ghaziabad	13
10.	M/s. Neo Foods Pvt. Ltd., Bengaluru	14
11.	M/s. Varun Industries, Bikaner	15
12.	M/s. Indiray Agro Foods Pvt. Ltd., Mumbai	16
13.	M/s. Gagan Impex Pvt. Ltd., Andhra Pradesh	17
14.	M/s. Devi Aquatech Pvt. Ltd., Andhra Pradesh	18
15.	M/s. Arpit Agro Industries Pvt. Ltd., Jalgaon	19 & 20
16.	M/s. Aishwarya Agri Products, Jalgaon	21
17.	M/s. Tasa Foods Pvt. Ltd., Bangalore	22
18.	M/s. Venkatadri Spices Pvt. Ltd., Andhra Pradesh	23
19.	M/s. M.S. Agro, Gujarat	24
20.	M/s. M S International, Gujarat	25
21.	M/s. McCain Foods India Pvt. Ltd., New Delhi	26 & 27
22.	M/s. Bombay Fruits & Vegetables Import Export Pvt Ltd., Mumbai	28



23.	M/s. Daulat Export, Nashik	29
24.	M/s. Asian Food Industries, Gujarat	30
25.	M/s. Appolo Sesame Industries, Gujarat	31
26.	M/s. Mangala Sea Foods, Cochin	32
27.	M/s. Kay Kay Exports, Cochin	33
28.	M/s. Sayaji Industries Ltd., Gujarat	34
29.	M/s. Chand Fruit Company Pvt. Ltd., Sangli	35 & 36
30.	M/s. Synthite Industries Pvt. Ltd., Kerala	37 & 38
31.	M/s. Godawari Udyog, Sangli	39 & 40
32.	M/s. Godawari Industries, Sangli	41 & 42
33.	M/s. Flex Foods Ltd., Dehradun	43
34.	M/s. Sri Sri Exim, Nashik	44
35.	M/s. Sri Sri Exim Agro India Pvt. Ltd., Nashik	45
36.	M/s. Kan Victual Pvt. Ltd., Porbandar	46
37.	M/s. Talakshi Lalji & Co., Mumbai	47
38.	M/s. Tata Coffee Ltd., Bangalore	48
39.	M/s. Spectrum International, Mumbai	49
40.	M/s. S.K. International, Ahmedabad	50
41.	M/s. SK Cold Storage, Ahmedabad	51
42.	M/s. Ihsedu Agrochem Pvt. Ltd., Mumbai	52
43.	M/s. Jayant Agro-Organics Ltd., Mumbai	53
44.	M/s. Malpefresh Marine Export Pvt. Ltd., Udupi, Karnataka	54
45.	M/s. Fruitvilla Corporation, Pune	55 & 56
46.	M/s. Tasty Bite Eatables Ltd., Pune	57
47.	M/s. Ken Agritech Pvt. Ltd., Karnataka	58
48.	M/s. Apex International, Jaipur	59 to 62
49.	M/s. Allanasons Pvt. Ltd., Mumbai	63
50.	M/s. ADF Foods Ltd., Mumbai	64
51.	M/s. Ganesh Industries, Jaipur	65
52.	M/s. Sanstar Biopolymers Ltd., Ahmedabad	66

Case No. 01 M/s. Royal Marine Exports, Kerala

F. No. HQRPRCAPPLY00293296AM22

Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application File No.07/21/102/50221/AM21 dated 24.08.2020 for the period 01.07.2019 to 30.09.2019.

The applicant stated that they have submitted the online TMA application on 24.08.2020 and the hard copy against this application was sent to RA on 05.10.2020 by speed post. The delay was happened due to Covid-19 pandemic situation. In the meantime, DGFT has issued a Public Notice No.02/2015-2020 dated 13.04.2020 about the time for submission of physical copy of application. The PN states that "the applications filed electronically on or after 01.02.2020 up to 30.09.2020, physical PDF copy of the print out of ANF-7(A)A along with prescribed documents can be filed manually with RA concerned up to 30.10.2020". Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period

01.07.2019 to 30.09.2019 against File No. 07/21/102/50221/AM21 dated 24.08.2020.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of physical copy of TMA application File No.07/21/102/50221/AM21 dated 24.08.2020. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 02 **M/s. Mcleod Russel India Ltd., Kolkata**
F. No. HQRPRCAPPLY00319776AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of online TMA application for the period 01.07.2019 to 30.09.2019 against E-Com reference No.02/05/001/06800/1014/2077 dated 09.11.2020.

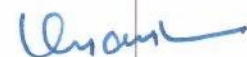
The applicant stated that they have tried to file the online TMA application vide said E-com reference for Rs.25,91,400/- on 29.12.2020 covering 96 shipping bills. They have also paid the application fees but they couldn't submit the application within the stipulated time period due to covid-19 situation prevailing globally. Due to this situation, they were unable to procure all the relevant Bill of lading from their shippers/forwarders. Therefore, it was not possible to ascertain the container sizes as the TMA claim is totally based on the container sizes only. 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 discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 03 **M/s. Raunaq Ice & Cold Storage, Mangrol, Gujarat**
F. No. HQRPRCAPPLY00324171AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copies of 5 TMA applications for the period (i) 01.10.2019 to 31.12.2019 against File no. 08/21/102/51208/AM21 dated 26.12.2020, (ii) 01.01.2020 to 31.03.2020 against File no. 08/21/102/51207/AM21 dated 26.12.2020, (iii) 01.04.2020 to 30.06.2020 against File no. 08/21/102/51402/AM21 dated 21.02.2021, (iv) 01.07.2020 to 30.09.2020 against File no. 08/21/102/51400/AM21 dated 21.02.2021 and (v) 01.10.2020 to 31.12.2020 against File no. 08/21/102/51401/AM21 dated 21.02.2021.



The applicant stated that due to covid-19 pandemic situation they were unable to collate all the documents on time. Their staff that was well versed with the matter was trapped in the covid-19 pandemic and sadly passed away which made them jeopardize the matter. They have managed to submit the physical copy of applications by the delay 5 days and 1 day only. Hence, they are requesting to condone the delay in submission of physical copies of 5 TMA applications for the period (i) 01.10.2019 to 31.12.2019 against File no. 08/21/102/51208/AM21 dated 26.12.2020, (ii) 01.01.2020 to 31.03.2020 against File no. 08/21/102/51207/AM21 dated 26.12.2020, (iii) 01.04.2020 to 30.06.2020 against File no. 08/21/102/51402/AM21 dated 21.02.2021, (iv) 01.07.2020 to 30.09.2020 against File no. 08/21/102/51400/AM21 dated 21.02.2021 and (v) 01.10.2020 to 31.12.2020 against File no. 08/21/102/51401/AM21 dated 21.02.2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of 5 TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Ahmedabad)

Case No. 04 **M/s. JJ Sea Foods, Mangrol, Gujarat**
F. No. HQRPRCAPPLY00324194AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copies of 4 TMA applications for the period (i) 01.10.2019 to 31.12.2019 against File no. 08/21/102/51206/AM21 dated 26.12.2020, (ii) 01.01.2020 to 31.03.2020 against file no. 08/21/102/51205/AM21 dated 26.12.2020, (iii) 01.04.2020 to 30.06.2020 against file no. 08/21/102/51399/AM21 dated 21.02.2021 and (iv) 01.07.2020 to 30.09.2020 against file no. 08/21/102/51398/AM21 dated 21.02.2021.

The applicant stated that due to covid-19 pandemic situation they were unable to collate all the documents on time. Their staff that was well versed with the matter was trapped in the covid-19 pandemic and sadly passed away which made them jeopardize the matter. They have managed to submit the physical copy of applications by the delay 5 days and 1 day only. Hence, they are requesting to condone the delay in submission of physical copies of 4 TMA applications for the period (i) 01.10.2019 to 31.12.2019 against File no. 08/21/102/51206/AM21 dated 26.12.2020, (ii) 01.01.2020 to 31.03.2020 against file no. 08/21/102/51205/AM21 dated 26.12.2020, (iii) 01.04.2020 to 30.06.2020 against file no. 08/21/102/51399/AM21 dated 21.02.2021 and (iv) 01.07.2020 to 30.09.2020 against file no. 08/21/102/51398/AM21 dated 21.02.2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application



could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of 4 TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 05 M/s. General Export Enterprises, Mumbai
F. No. HQRPRCAPPLY00325349AM22
Meeting No.01/AM23 held on 07.04.2022

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

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 01.04.2019 to 30.06.2019.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 06 M/s. General Export Enterprises, Mumbai
F. No. HQRPRCAPPLY00325714AM22
Meeting No.01/AM23 held on 07.04.2022

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

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 discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)



Case No. 07 **M/s. General Export Enterprises, Mumbai**
F. No. HQRPRCAPPLY00335970AM22
Meeting No.01/AM23 held on 07.04.2022

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

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 discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 08 **M/s. General Export Enterprises, Mumbai**
F. No. HQRPRCAPPLY00343014AM22
Meeting No.01/AM23 held on 07.04.2022

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

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 discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 09 **M/s. General Export Enterprises, Mumbai**
F. No. HQRPRCAPPLY00343509AM22
Meeting No.01/AM23 held on 07.04.2022

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



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 discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 10 **M/s. General Mills India Pvt. Ltd., Mumbai**
F. No. HQRPRCAPPLY00212394AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: To condone delay in filing TMA application for period July 2020 to September 2020 due to technical error in DGFT portal.

The applicant stated that they have created the draft application vide application reference no.ARNTMAAPPLYTMA02287279AM2. However, in the interim the draft application was not getting opened and due to which they were unable to access the draft created by them. Simultaneously, in order to recheck again at their end, they have created another application reference no. ARNTMAAPPLYTMA02606285AM2 for the same period assuming that the fresh application may help them to complete the process. But unfortunately, they had to face the same issue again and subsequently they have raised another ticket with DGFT. They have spoken to DGFT helpline and the team informed them this is the technical issue and will be resolved in few days. However, no reply received till date. Then they have received the reply on 05.10.2021 that their issue has been resolved. Thus, they have tried to file the application but the error message was reflected on the screen that "The application should be filed within a period of one year from the date of completion of quarter in which exports have been made" and the application could not be processed further. The resolution of the query was provided on 05.10.2021 i.e. after the due date of filing of TMA application (30.09.2021). They were not able to access and prepare the application within the due date i.e. 30.09.2021 due to technical issue of DGFT website and when they tried to complete the application on 05.10.2021, the website did not allow them to access the same. They have made all the possible efforts for filing the application but not possible to do so within the due date because of the reasons beyond their control. 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 after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)



Case No. 11 **M/s. General Export Enterprises, Mumbai**
F. No. HQRPRCAPPLY00343454AM22
Meeting No.01/AM23 held on 07.04.2022

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

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 discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 12 **M/s. R.K. Industries, Rajkot**
F. No. HQRPRCAPPLY00327291AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020 against File No.08/21/102/51545/AM21 dated 30.03.2021.

The applicant stated that they have submitted the online application on 30.03.2021 and sent the physical copy through post on 27.04.2021 which was received by RA after the 30 days of online submission. Therefore, RA rejected their application. They have provided the necessary documents for processing but due to disruption of business in the 2nd wave of covid and one of the managerial person lost his life in the 2nd wave of covid. This has caused a challenging scenario for agro exporters that are trying to capture, prepare and submit the physical file of the TMA application. Due to the adverse effect of covid-19 pandemic globally, the survival of the business without assistance from government is difficult. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020.

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 COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020 against File No.08/21/102/51545/AM21 dated 30.03.2021. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)



Case No. 13 **M/s. Chharia Impex, Ghaziabad**
F. No. HQRPRCAPPLY00332925AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021 (File No.DLITMAAPPLY00072673AM22 dated 24.08.2021).

The applicant stated that they have submitted the online application for TMA claim on 24.08.2021. At the time of compiling the application for TMA claim, they had enquired about the complete procedure on the DGFT toll free helpline and they were informed that since the complete claim process is online now and submission of hard copies is no longer required. Therefore, they did not submit the application in hard copies. Further on 04.10.2021, they received an email from DGFT stating that their application was rejected due to non-submission of physical copy of the application. They further stated that they had not submitted the hard copy of application inadvertently only because of providing false/wrong information by the helpline executive. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that there is merit in the case and accordingly decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021 (File No.DLITMAAPPLY00072673AM22 dated 24.08.2021). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 14 **M/s. Neo Foods Pvt. Ltd., Bengaluru**
F. No. HQRPRCAPPLY00339336AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020 (File No.BNGTMAAPPLY00035170AM22 dated 08.09.2021).

The applicant stated that they have submitted the online application on 08.09.2021 but due to an error they were not able to open the application after the submission to take the print of the same to submit at RA office. They took the help of DGFT helpdesk and the application actually submitted on 30.09.2021. Thereafter, they took the print of the application and submitted the physical copy along with the other documents on 12.10.2021. Hence, they are requesting to condone the delay in delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020 (File No.BNGTMAAPPLY00035170AM22 dated 08.09.2021).

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 there is

merit in the case and accordingly decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.07. 2020 to 30.09.2020 (File No.BNGTMAAPPLY00035170AM22 dated 08.09.2021). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Bangalore)

Case No. 15 **M/s. Varun Industries, Bikaner**
F. No. HQRPRCAPPLY00277802AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of online 2 TMA applications for the period (i) 01.04.2019 to 30.06.2019 and (ii) 01.10.2019 to 31.12.2019.

The applicant stated that they were trying to file the TMA applications but received the error message that "The application should be filed within a period of one year from the completion of the quarter in which the exports have been made". The delay was happened due to Covid-19 situation all the work was affected. The person who was responsible for looking the TMA matter was not coming to office due to the pandemic situation and ongoing lockdown in many states for long time and all documents were lying in office. Therefore, it was very difficult for them to file the online application. Hence, they are requesting to condone the delay in submission of online 2 TMA applications for the period (i) 01.04.2019 to 30.06.2019 and (ii) 01.10.2019 to 31.12.2019.

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 of the firm.

(Action: Applicant)

Case No. 16 **M/s. Indiray Agro Foods Pvt. Ltd., Mumbai**
F. No. HQRPRCAPPLY00311324AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of TMA application against 3 shipping bills pertaining to the export made in October 2020 to December 2020.

The applicant stated that their importer has defaulted the payment. The goods were exported in September – November 2020 and they have received around 75% only for the exported goods. They have tried their level best to recover the payments. One of the directors of their company also visited and stayed in UAE in Sept-Oct 2021 trying to recover payments from importer but to no avail. Subsequently, they requested their bank to issue e-BRC for the payments received to date since September 2021. Though the bank has delayed in issuing the e-BRC and they have received the BRC during the last week of December 2021. Therefore, they could not apply for the TMA claim against the 3 shipping bills. Hence, they are requesting to

condone the delay in submission of TMA application against 3 shipping bills (No.5529283 dated 29.09.2020, 6121543 dated 26.10.2020 and 6452423 dated 09.11.2020) pertaining to the export made in October 2020 to December 2020.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 17 **M/s. Gagan Impex Pvt. Ltd., Andhra Pradesh**
F. No. HQRPRCAPPLY00354734AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020 against RA File No.09/21/102/50001/AM22.

The applicant stated that they had submitted the online application on 17.04.2021 and the physical copy of application was submitted to RA on 31.05.2021 which is delayed by 14 days due to the strict lockdown conditions that were imposed due to covid-19 situations. RA has rejected their application due to this delay. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020.

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 COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020 against File No.09/21/102/50001/AM22. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA- Hyderabad)

Case No. 18 **M/s. Devi Aquatech Pvt. Ltd., Andhra Pradesh**
F. No. HQRPRCAPPLY00365251AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation in delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020 (File No.HYDTMAAPPLY00017132AM22 dated 03.11.2021).

The applicant stated that they had filed the online application on 03.11.2021 and the physical documents were submitted to RA on 11.01.2022 whereas the same shall be submitted on or before 02.12.2021. Therefore, the RA has rejected their application. They further stated that the delay in submission of physical copy was happened because their employees were self-quarantined due to the Omicron variant in their corporate office. Hence, they are requesting to condone the delay in submission of



physical copy of TMA application for the period 01.10.2020 to 31.12.2020 (File No.HYDTMAAPPLY00017132AM22 dated 03.11.2021).

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020 (File No.HYDTMAAPPLY00017132AM22 dated 03.11.2021). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Hyderabad)

Case No. 19 **M/s. Arpit Agro Industries Pvt. Ltd., Jalgaon**
F. No. HQRPRCAPPLY00350917AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of 3 TMA application for the periods i.e. (i) 01.07.2020 to 30.09.2020 against File No.MUMTMAAPPLY00107815AM22 dated 30.09.2021, (ii) 01.10.2020 to 31.12.2020 against File No.MUMTMAAPPLY00117596AM22 dated 01.11.2021 and (iii) 01.01.2021 to 31.03.2021 against File No.MUMTMAAPPLY00117628AM22 dated 01.11.2021.

The applicant stated that due to lockdown and current situation of pandemic covid-19, the government in the interest of nation had taken many preventive measures like lockdowns and restrictions in the number of employees allowed to work. The covid-19 restrictions have caused a shortage of sufficient manpower in the office which led to massive pending and backlog of accounting entries and other office related works. Along with these pending works, they couldn't even complete and submit all the TMA applications on time in physical. Due to the restrictions, the person handling TMA related jobs was not able to reach Mumbai to submit physical copy on time. Hence, they are requesting to condone the delay in submission of physical copy of 3 TMA application for the periods i.e. (i) 01.07.2020 to 30.09.2020 against File No.MUMTMAAPPLY00107815AM22 dated 30.09.2021, (ii) 01.10.2020 to 31.12.2020 against File No.MUMTMAAPPLY00117596AM22 dated 01.11.2021 and (iii) 01.01.2021 to 31.03.2021 against File No.MUMTMAAPPLY00117628AM22 dated 01.11.2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of 3 TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Mumbai)



Case No. 20 **M/s. Arpit Agro Products, Jalgaon**
F. No. HQRPRCAPPLY00350921AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of 3 TMA application for the periods i.e. (i) 01.07.2020 to 30.09.2020 against File No.MUMTMAAPPLY00107832AM22 dated 30.09.2021, (ii) 01.10.2020 to 31.12.2020 against File No.MUMTMAAPPLY00117574AM22 dated 01.11.2021 and (iii) 01.01.2021 to 31.03.2021 against File No.MUMTMAAPPLY00117587AM22 dated 01.11.2021.

The applicant stated that due to lockdown and current situation of pandemic covid-19, the government in the interest of nation had taken many preventive measures like lockdowns and restrictions in the number of employees allowed to work. The covid-19 restrictions have caused a shortage of sufficient manpower in the office which led to massive pending and backlog of accounting entries and other office related works. Along with these pending works, they couldn't even complete and submit all the TMA applications on time in physical. Due to the restrictions, the person handling TMA related jobs was not able to reach Mumbai to submit physical copy on time. Hence, they are requesting to condone the delay in submission of physical copy of 3 TMA application for the periods i.e. (i) 01.07.2020 to 30.09.2020 against File No.MUMTMAAPPLY00107832AM22 dated 30.09.2021, (ii) 01.10.2020 to 31.12.2020 against File No.MUMTMAAPPLY00117574AM22 dated 01.11.2021 and (iii) 01.01.2021 to 31.03.2021 against File No.MUMTMAAPPLY00117587AM22 dated 01.11.2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of 3 TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA- Mumbai)

Case No. 21 **M/s. AishwaryaAgri Products, Jalgaon**
F. No. HQRPRCAPPLY00350930AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of 2 TMA applications for the periods (i) 01.10.2020 to 31.12.2020 against File No.MUMTMAAPPLY00128118AM22 dated 29.11.2021 and (ii) 01.01.2021 to 31.03.2021 against File No.MUMTMAAPPLY00128172AM22 dated 29.11.2021.

The applicant stated that due to lockdown and current situation of pandemic covid-19, the government in the interest of nation had taken many preventive measures like lockdowns and restrictions in the number of employees allowed to work. The covid-19 restrictions have caused a shortage of sufficient manpower in the office



which led to massive pending and backlog of accounting entries and other office related works. Along with these pending works, they couldn't even complete and submit all the TMA applications on time in physical. Due to the restrictions, the person handling TMA related jobs was not able to reach Mumbai to submit physical copy on time. Hence, they are requesting to condone the delay in submission of physical copy of 2 TMA applications for the periods (i) 01.10.2020 to 31.12.2020 against File No.MUMTMAAPPLY00128118AM22 dated 29.11.2021 and (ii) 01.01.2021 to 31.03.2021 against File No.MUMTMAAPPLY00128172AM22 dated 29.11.2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of 2 TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA- Mumbai)

Case No. 22 **M/s. Tasa Foods Pvt. Ltd., Bangalore**
F. No. HQRPRCAPPLY00376501AM22
Meeting No.01/AM23 held on 07.04.2022

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

The applicant stated that they have filed the online application on 11.11.2020 and the physical copy was submitted on 29.12.2020 which was after the 30 days of online filing. Their office person was not able to attend the duties due to covid-19 pandemic. Therefore, they could not submit the physical copy within the stipulated time, Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.10.2019 to 31.12.2019 against File No.07/21/10/50585/AM21 dated 11.11.2020.

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 COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.10.2019 to 31.12.2019 (File No.07/21/10/50585/AM21 dated 11.11.2020). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Bangalore)

Case No. 23 **M/s. Venkatadri Spices Pvt. Ltd., Andhra Pradesh**
F. No. HQRPRCAPPLY00358513AM22
Meeting No.01/AM23 held on 07.04.2022



Subject: Condonation in delay in submission of physical copy of 2 TMA applications for the periods (i) 01.07.2020 to 30.09.2020 against File No.09/21/102/50006/AM22 dated 21.04.2021 and (ii) 01.10.2020 to 31.12.2020 against File No.09/21/102/50013/AM22 dated 25.04.2021.

The applicant stated that they had submitted the applications to RA Hyderabad but the same was rejected due to late submission of manual applications. The delay was happened due to the covid-19 pandemic and the lockdown. Hence, they are requesting to condone the delay in submission of physical copy of 2 TMA applications for the periods (i) 01.07.2020 to 30.09.2020 against File No.09/21/102/50006/AM22 dated 21.04.2021 and (ii) 01.10.2020 to 31.12.2020 against File No.09/21/102/50013/AM22 dated 25.04.2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of 2 TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No. 24 M/s. M.S. Agro, Gujarat
F. No. HQRPRCAPPLY00387222AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation in delay in submission of online TMA application for the period 01.03.2019 to 31.03.2019.

The applicant stated that due to sudden onset of covid-19 pandemic and imposition of strict lockdown by the government, their business was negatively impacted and they were unable to undertake their operations properly. Thus, they were not able to submit their TMA claim within the prescribed period. However, they submit that the delay in filing of TMA claim has not happened due to laxity on their part but due to sudden and unfortunate repetitive waves of the highly contagious pandemic which severely disrupted their business. They further stated that it is a well-established principle of law that the benefit of a beneficial legislation / scheme cannot be denied due to delay in filing owing to unprecedented circumstances. Hence, they are requesting to condone the delay in delay in submission of online TMA application for the period 01.03.2019 to 31.03.2019.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 25 M/s. M S International, Gujarat



F. No. HQRPRCAPPLY00165727AM22
Meeting No.01/AM23 held on 07.04.2022

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

The applicant stated that the covid cases were rising during claim submission time and the government immediately imposed the lockdown in India. The scheme has an exhaustive list of documents required including involvement and coordination from the various authorities like customs department, shipping line, Chartered Accountant etc., as the government has imposed the lockdown, so the office was working with 50% capacity or was closed entirely. As a result, they could not get the required documents to complete the process in time. This was the first claim they were supposed to make under the scheme and they lacked some of the documents and due to the lockdown they could not get a hold of the same. Also many of their staff members got infected and the situation was beyond their control. Hence, they are requesting to condone the delay in submission of TMA application for the period March 2019, April 2019 to June 2019 and July 2019 to September 2019.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 26 M/s. McCain Foods India Pvt. Ltd., New Delhi
F. No. HQRPRCAPPLY00135236AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation for delay in submission of 2 online TMA applications for the period (i) July 2019 to September 2019 and (ii) October 2019 to December 2019.

The applicant stated that they couldn't submit the application within the stipulated time due to technical glitches on DGFT portal and disruption of the business of the company due to covid-19 pandemic. Hence, they are requesting to condone the delay in submission of 2 online TMA applications for the period (i) July 2019 to September 2019 (ECOM No.05970215620010147243 dated 31.12.2020) and (ii) October 2019 to December 2019 (ECOM No.05970215620010143078 dated 23.11.2020).

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 27 M/s. McCain Foods India Pvt. Ltd., New Delhi
F. No. HQRPRCAPPLY00190455AM22
Meeting No.01/AM23 held on 07.04.2022



Subject: Condonation of delay in submission of physical copy of TMA application for the period October 2020 to December 2020.

The applicant stated that they have filed the online application on 23.06.2021 and the corresponding physical copy of the application was submitted to the office of the concerned RA on 30.07.2021. The RA has rejected the said application stating that since the physical copy of the application has been submitted beyond the period of 30 days of filing of the online application, the case is time barred and stands closed. With the unprecedented and unpredictable arrival of 2nd wave of covid-19, the movement of goods/people from one place to another was again prohibited unless otherwise required for specified essential activities. The business of the company has been highly affected due to covid-19 pandemic. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period October 2020 to December 2020 (File No.05/21/102/50071/AM22 dated 23.06.2021).

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 there is merit in the case and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020 (File No.05/21/102/50071/AM22 dated 23.06.2021). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 28 **M/s. Bombay Fruits & Vegetables Import Export Pvt Ltd.,**
Mumbai
F. No. HQRPRCAPPLY00168973AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application File No.03/21/102/51236/AM21 dated 29.12.2020.

The applicant stated that they have filed TMA application for the period September 2019 to December 2019 vide ecom ref.no.03890514380010144737 on 09.12.2020 which was very much in time. However, due to complete lockdown in Mumbai and their office being in market, where they were not allowed to open their office as well as their Chartered Accountant who has clarify the statement and upload it for UDIN number was also disturbed, they could not submit the physical papers/documents on time i.e. before 31.01.2020 but they have submitted it on February 2020 there was delay of 8 days. The RA had rejected their application due to this delay. Hence, they are requesting to condone the delay in submission of physical copy of TMA application file No.03/21/102/51236/AM21 dated 29.12.2020 for the period September 2019 to December 2019.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application File No.03/21/102/51236/AM21 dated



29.12.2020. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 29 **M/s Daulat Export, Nashik**
F. No. HQRPRCAPPLY00174369AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020 (File No.03/21/102/51272/AM21 dated 31.12.2020).

The applicant stated that they have submitted the application in the old E-com application system. But due to current situation of covid-19 lockdown in India their office were closed, so they could not submit supporting documents to RA within 30 days. They also undertake that statements made in this application are true and correct to the best of their knowledge and belief and nothing has been concealed or held there from and if found incorrect or false will render them liable for any penal action or other consequences as may be prescribed in law or otherwise warranted. Hence, they are requesting to condone the delay submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020 (File No.03/21/102/51272/AM21 dated 31.12.2020). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Mumbai)

Case No. 30 **M/s Asian Food Industries, Gujarat**
F. No. HQRPRCAPPLY00175776AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period January 2020 to March 2020 (File No.08/21/102/51525/AM21 dated 24.03.2021).

The applicant stated that they had received the rejection letter from RA of their TMA claim for the period from January 2020 to March 2020. There was lockdown in country due to first phase of covid-19 pandemic from March 2020 to June 2020. During those days and even after the lockdown was lifted partially, they had to work from home and as such they were not able to access to their export data maintained in their office computer server system. Therefore, due to this adverse disruption they could not submit the physical copy of their TMA application on time. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period January 2020 to March 2020.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of TMA application as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 31 M/s Appolo Sesame Industries, Gujarat
F. No. HQRPRCAPPLY00175727AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period January 2020 to March 2020 (File No.08/21/102/51483/AM21 dated 15.03.2021).

The applicant stated that they had received the rejection letter from RA of their TMA claim for the period from January 2020 to March 2020. There was lockdown in country due to first phase of covid-19 pandemic from March 2020 to June 2020. During those days and even after the lockdown was lifted partially, they had to work from home and as such they were not able to access to their export data maintained in their office computer server system. Therefore, due to this adverse disruption they could not submit the physical copy of their TMA application on time. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period January 2020 to March 2020.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Ahmedabad)

Case No. 32 M/s.Mangala Sea Foods, Cochin
F. No. HQRPRCAPPLY00177866AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period July 2020 to September 2020 (File No.07/21/102/50024/AM22).



The applicant stated that they have submitted the online TMA application through old module on 07.05.2021 within the prescribed time limit. As per old version of online platform documents could not be uploaded in the online application module and they have to submit hard copy of application along with other physical documents to concerned RA within one month from the date of online submission. However, due to covid pandemic state wide lockdown announced by government and non-movement of courier as well as ban of other interstate travelling between Kerala and Karnataka during the period 08.05.2021 to 20.06.2021, they were able to submit their physical set of documents only on 21.06.2021 through courier and the same has been delivered at RA only on 25.06.2021. Therefore, there was a delay in submission of physical documents for nearly 10-15 days. This short delay happened due to covid-19 local lockdown which was beyond their control. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period July 2020 to September 2020.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy TMA application for the period 01.07.2020 to 30.09.2020 (File No.07/21/102/50024/AM22). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 33 M/s Kay Kay Exports, Cochin
F. No. HQRPRCAPPLY00179162AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020 (File No.07/21/102/50035/AM22).

The applicant stated that they have submitted the online TMA application through old module on 03.06.2021 within the prescribed time limit. As per old version of online platform documents could not be uploaded in the online application module and they have to submit hard copy of application along with other physical documents to concerned RA within one month from the date of online submission. However, due to covid pandemic state wide lockdown announced by government and non-movement of courier as well as ban of other interstate travelling between Kerala and Karnataka and they were able to submit their physical set of documents only on 05.07.2021 through courier and the same has been delivered at RA only on 08.07.2021. Therefore, there was a delay in submission of physical documents for nearly 05-10 days. This short delay happened due to covid-19 local lockdown which was beyond their control. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020.

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 COVID-19 Pandemic, the firm has faced the problem which was beyond their control

and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020 (File No.07/21/102/50035/AM22).The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Bangalore)

Case No. 34 **M/s. Sayaji Industries Ltd., Gujarat**
F. No. HQRPRCAPPLY00228194AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period October 2020 to December 2020 (F.No.08/21/162/51557AM21 dated 31.03.2021).

The applicant stated that they have received the rejection letter dated 31.05.2021 from RA of their TMA claim for the period from October 2020 to December 2020 only due to delay in submitting the hard copy of the application to RA. During the pandemic situation also they were constantly worked from home and submitted the application online on 31.03.2021. In April 2021, the 2nd wave of covid-19 pandemic was regained in such a way that the situation was totally unpredictable and once again the lockdown was imposed. When the lockdown was lifted partially, they had submitted the hard copy of the application as well as the related documents to RA. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period October 2020 to December 2020.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Ahmedabad)

Case No. 35 **M/s. Chand Fruit Company Pvt. Ltd., Sangli**
F. No. HQRPRCAPPLY00226890AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Issuance of TMA application for the period October 2019 to December 2019 for which error occurred at the time of online submission.

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 discussed the case at length and found no merit or hardship in the arguments made by the firm. Hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 36 **M/s. Chand Fruit Company Pvt. Ltd., Sangli**
F. No. HQRPRCAPPLY00230717AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: To allow TMA benefit against un-submitted 23 shipping bills due to oversight for the period March 2019 to June 2019.

The applicant stated that they have applied for 23 shipping bills which are not added through oversight for TMA scheme. Hence, they are requesting to allow the TMA benefit against 23 shipping bills pertaining to period March 2019 to June 2019.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm. Hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 37 **M/s. Synthite Industries Pvt.Ltd., Kerala**
F. No. HQRPRCAPPLY00230236AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.07.2019 to 30.09.2019 (F.No.07/21/102/50301AM21 dated 10.09.2020).

The applicant stated that they have filed the online application on 10.09.2020 and physical documents were delivered to RA office on 01.10.2020, which means the physical documents were delivered to RA within 30 days of submission of online application. However, RA has rejected their case as per para 7A.01(f) of HBP. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.07.2019 to 30.09.2019.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that there is merit in the case and accordingly it decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.07.2019 to 30.09.2019 (F.No.07/21/102/50301AM21 dated 10.09.2020). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)



Case No. 38 **M/s. Synthite Industries Pvt.Ltd., Kerala**
F. No. HQRPRCAPPLY00230251AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020 (F.No.07/21/102/50057AM22 dated 18.06.2021).

The applicant stated that they have filed the online application on 18.06.2021 and physical documents were delivered to RA office on 23.06.2021, which means the physical documents were delivered to RA within 30 days of submission of online application. However, RA has rejected their case as per para 7A.01 of HBP. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that there is merit in the case and accordingly it decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020 (F.No.07/21/102/50057AM22 dated 18.06.2021). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 39 **M/s. Godawari Udyog, Sangli**
F. No. HQRPRCAPPLY00246437AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of online TMA application for the period October 2019 to December 2019.

The applicant stated that they were unable to fill the TMA application for the said period due to covid-19. They have faced the problem in receiving the payments from their buyers on time which effects on e-BRC realization and due to which they couldn't apply for application on time. Further, when they tried to apply for the application, an error message occurred stating that "The application filled within a period of one year from completion of the quarter in which the exports have been made". Also as per Public Notice No.67 dated 31.03.2020, the TMA period was extended till March 2021 due to covid-19 pandemic. 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 discussed the case at length and found no merit or hardship in the arguments made by the firm as even online application was not submitted by them. Hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 40 **M/s. Godawari Udyog, Sangli**
F. No. HQRPRCAPPLY00246460AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of online TMA application for the period July 2019 to September 2019.

The applicant stated that they have filled the TMA application for said period and e-com was generated smoothly but at the time of submission, an error message shows stating "submit date exceed". Also as per Public Notice No.67 dated 31.03.2020, the TMA period was extended till March 2021 due to covid-19 pandemic. 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 July 2019 to September 2019.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm as even online application was not submitted by them. Hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 41 **M/s. Godawari Industries, Sangli**
F. No. HQRPRCAPPLY00267897AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission online application for TMA benefit for the period April 2020 to July 2020 (E-COM reference No.ARNTMAAPPLYTMA02678231AM22 dated 30.09.2021).

The applicant stated that they have filled the TMA application for said period and e-com was generated smoothly but at the time of submission, an error message shows stating "submit date exceed". The e-com was generated on 30.09.2021 and due to some technical issues they were unable to submit the application same day. Hence, they are requesting to condone the delay in submission of online TMA application for the period April 2020 to July 2020.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm as even online application was not submitted by them. Hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 42 **M/s. Godawari Industries, Sangli**
F. No. HQRPRCAPPLY00309551AM22
Meeting No.01/AM23 held on 07.04.2022



Subject: Condonation of delay in submission of online TMA application for the period July 2019 to September 2019.

The applicant stated that the international market for export was fluctuating due to covid-19 pandemic and e-BRC was also realized late. Also as per Public Notice No.67 dated 31.03.2020, the TMA period was extended till March 2021 due to covid-19 pandemic. They have tried to apply for the TMA application for the said period in January 2021 but they were unable to apply online because the quarter period was closed. Further, when they tried to apply for the application, an error message occurred stating that "The application filled within a period of one year from completion of the quarter in which the exports have been made". Therefore, they couldn't apply for the application. Hence, they are requesting to condone the delay in submission of online TMA application for the period July 2019 to September 2019.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm as even online application was not submitted by them. Hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 43 M/s. Flex Foods Ltd., Dehradun
F. No. HQRPRCAPPLY00269237AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020 (F.No.DLITMAAPPLY00058420AM22 dated 21.07.2021).

The applicant stated that they have filed the online application on 21.07.2021 and the physical copy was delivered to RA on 11.10.2021. The delay was happened due to COVID restrictions and they could not submit the documents on time due to these restrictions. Their application was rejected by RA due to this delay. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020.

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 COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020 (F.No.DLITMAAPPLY00058420AM22 dated 21.07.2021). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 44 M/s. Sri Sri Exim, Nashik
F. No. HQRPRCAPPLY00284433AM22
Meeting No.01/AM23 held on 07.04.2022



Subject: Condonation of delay in submission of physical copies of 4 TMA applications for the period (i) 01.07.2019 to 30.09.2019 against File no.03/21/102/50213/AM21 dated 17.07.2020, (ii) 01.10.2019 to 31.12.2019 against file no.03/21/102/50830/AM21 dated 07.10.2020, (iii) 01.01.2020 to 31.03.2020 against file no.03/21/102/50838/AM21 dated 08.10.2020 and (iv) 01.04.2020 to 30.06.2020 against file no.03/21/102/51561/AM21 dated 10.03.2021.

The applicant stated that they have filed the online applications from home as the office was closed due to lockdown because of covid-19 pandemic. Physical copies were not filed within one month as there was no movement, neither the trains were working nor the buses were plying for those who were not attached to essential services category. Further, till the date their staff was not fully vaccinated and they were not allowed to move out or travel. Thus, the situation was beyond their control and they were not able to submit the physical copies. They have received the rejection letter for their applications just stating "File rejected" with no reason given whatsoever. On seeing the officer in the RA office, they were verbally told that "May be" it was rejected for late filing of physical copies at the counter of DGFT. Hence, they are requesting to condone the delay in submission of physical copies against all the 4 applications for the period (i) 01.07.2019 to 30.09.2019 against File no.03/21/102/50213/AM21 dated 17.07.2020, (ii) 01.10.2019 to 31.12.2019 against file no.03/21/102/50830/AM21 dated 07.10.2020, (iii) 01.01.2020 to 31.03.2020 against file no.03/21/102/50838/AM21 dated 08.10.2020 and (iv) 01.04.2020 to 30.06.2020 against file no.03/21/102/51561/AM21 dated 10.03.2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of 4 TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 45 M/s. Sri Sri Exim Agro India Pvt. Ltd., Nashik
F. No. HQRPRCAPPLY00285171AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copies of 4 TMA applications for the period (i) 01.04.2020 to 30.06.2020 against File no.03/21/102/51598/AM21 dated 15.03.2021, (ii) 01.07.2020 to 30.09.2020 against file no.03/21/102/51599/AM21 dated 15.03.2021, (iii) 01.10.2020 to 31.12.2020 against file no.03/21/102/51600/AM21 dated 15.03.2021 and (iv) 01.01.2020 to 31.03.2020 against file no.03/21/102/51597/AM21 dated 15.03.2021.

The applicant stated that they have filed the online applications from home as the office was closed due to lockdown because of covid-19 pandemic. Physical copies were not filed within one month as there was no movement, neither the trains were working nor the buses were plying for those who were not attached to essential



services category. Further, till the date their staff was not fully vaccinated and they were not allowed to move out or travel. Thus, the situation was beyond their control and they were not able to submit the physical copies. They have received the rejection letter for their applications just stating "File rejected" with no reason given whatsoever. On seeing the officer in the RA office, they were verbally told that "May be" it was rejected for late filing of physical copies at the counter of DGFT. Hence, they are requesting to condone the delay in submission of physical copies against all the 4 TMA applications for the period (i) 01.04.2020 to 30.06.2020 against File no.03/21/102/51598/AM21 dated 15.03.2021, (ii) 01.07.2020 to 30.09.2020 against file no.03/21/102/51599/AM21 dated 15.03.2021, (iii) 01.10.2020 to 31.12.2020 against file no.03/21/102/51600/AM21 dated 15.03.2021 and (iv) 01.01.2020 to 31.03.2020 against file no.03/21/102/51597/AM21 dated 15.03.2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of 4 TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 46 M/s. Kan Victual Pvt. Ltd., Porbandar
F. No. HQRPRCAPPLY00297378AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation in delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020 against File No.08/21/102/50012/AM22 dated 12.04.2021.

The applicant stated that the application work was done by their export executive on 12.04.2021 which was to be signed by the MD after which the same was supposed to be submitted physically. But unfortunately, that export executive got infected by covid-19 and he was under quarantine and later he succumbed to death on 10.05.2021. Further, their other staff of accounts team also found infected by covid-19 and due to this their office was closed for 20 days. Therefore, they could not courier the physical copy on 09.06.2021 and the same was received by RA on 10.06.2021. The delay happened but the same was not in their control. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of TMA application

as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA, Ahmedabad)

Case No. 47 M/s. Talakshi Lalji & Co., Mumbai
F. No. HQRPRCAPPLY00302562AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021 (File no.MUMTMAAPPLY00050522AM22 dated 19.07.2021).

The applicant stated that they have filed the online application on 19.07.2021 through the new online system of DGFT portal by attaching all the supporting documents thereon. Due to covid-19 travel restrictions, their person was unable to travel since he had not completed the vaccine. Thereafter, when their person was allowed to travel they have submitted the physical copy to RA on 29.10.2021 but RA has rejected their application due to the delay. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021.

Decision: The Committee discussed the matter at length and observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly it decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021 (File no.MUMTMAAPPLY00050522AM22 dated 19.07.2021).The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 48 M/s. Tata Coffee Ltd., Bangalore
F. No. HQRPRCAPPLY00304018AM22
Meeting No.01/AM23 held on 07.04.2022

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

The applicant stated that due to prevailing COVID-19 pandemic since March 2020, the Government (both Central and State), in the interest of nation had taken many preventive measures like lockdowns, restrictions in the number of employees allowed to work and other people related various restrictions since mid of Mar-2020. They had appointed a consultant to file their TMA applications. These Covid-19 restrictions and due to various Covid cases at various times in office , it lead to closure of their offices multiple times and caused shortage of sufficient man power in their office which led to massive pending and blockage of accounting entries and other office related works. Along with these pending works, they could not complete and submit their TMA application on time. However their staff continuously tried to submit the their TMA application online on 31.12.2020 but had faced the server

issue. To substantiate the case, they have paid the TMA application official fee of Rs.1000/- three times (payment challan copies attached) but still the status showed not filled. They have neither received the refund of Rs. 3000/- official fee neither paid online nor out TMA application was accepted. Further they have checked with Call center, they were informed that government is looking for extension of the date but to our misery, the date extension happened for other quarters and Oct -Dec, 2019 was not touched upon. 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 examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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. 49 M/s. Spectrum International, Mumbai
F. No. HQRPRCAPPLY00311529AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation in delay in submission of online TMA application for the period April 2019 to December 2019.

The applicant stated that they were not able to apply for the application for the said period as there was lockdown due to covid-19 and their data was in the office and their staff was working from home. Later the applications for the said period were closed and the system was not accepting the applications. They have already lost a lot of business due to pandemic in this last 2 years. Hence, they are requesting to condone the delay in submission of online TMA application for the period April 2019 to December 2019.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm as even online application was not submitted by them. Hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 50 M/s. S.K. International, Ahmedabad
F. No. HQRPRCAPPLY00314913AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of hard copy of TMA application for the period January 2020 to March 2020 (File no.08/21/102/50989/AM21 dated 28.10.2020).

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.09) wherein the Committee has rejected the case. The applicant stated that they have submitted the online application on 28.10.2020 and as per the policy; they have to submit the physical copy on or before 30.10.2020. However, they could submit their physical application on 21.12.2020 which leads to the delay of 2 months from online

submission. Due to after effects of covid-19 situation and partial relaxation only, their office staff was working at 50% capacity only and they were not able to cope up all their administration and documentation matter. Further, the person handling all EXIM activities could not visit office due to restriction of transport as he was living too far from the office. Hence, they are requesting to condone the delay in submission of hard copy of TMA application for the period January 2020 to March 2020.

Decision: The Committee reviewed and examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period January 2020 to March 2020 (File no.08/21/102/50989/AM21 dated 28.10.2020). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Ahmedabad)

Case No. 51 M/s. SK Cold Storage, Ahmedabad
F. No. HQRPRCAPPLY00315036AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of hard copy of TMA application for the period 01.01.2020 to 31.03.2020 (File no.08/21/102/50672/AM21 dated 21.09.2020).

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.08) wherein the Committee has rejected the case. The applicant stated that they have submitted the online application on 21.09.2020. Due to the prevailing covid-19 pandemic, government has imposed lockdown and restrictions in the number of employees allowed to work and other work related restrictions were imposed. These restrictions have caused the shortage of manpower in their office which led to massive pending and backlogs of accounting entries and other works. Along with these pending works they could not even complete and submit the TMA applications on time. Therefore, there was delay in submission of physical copy by 27 days and they were able to submit the physical copy on 27.11.2020. Hence, they are requesting to condone the delay in submission of hard copy of TMA application for the period 01.01.2020 to 31.03.2020 under File no.08/21/102/50672/AM21 dated 21.09.2020.

Decision: The Committee reviewed and examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020 (File no.08/21/102/50672/AM21 dated 21.09.2020). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Ahmedabad)



Case No. 52 **M/s. Ihsedu Agrochem Pvt. Ltd., Mumbai**
F. No. HQRPRCAPPLY00323042AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021 against application no.MUMTMAAPPLY00105021AM22 dated 22.09.2021.

The applicant stated that they have filed the online application within the prescribed time i.e. on 06.09.2021 and the file was generated by system on 22.09.2021. However, the physical copies of the application were submitted manually after the 30 days from the online filing. Therefore, the application has been rejected by the RA by letter dated 11.01.2022. They could not file the physical copies within 30 days since the day to day working of their office was badly affected on account of their staff and family tested covid-19 positive. The office was kept shut till 08.10.2021 and thereafter only 20% of the staff was attending and most of the staff was working from home. There was no regular transportation and courier services were not fully functional. This also caused the delay in submission of physical copies. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021 (File no.MUMTMAAPPLY00105021AM22 dated 22.09.2021).The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Mumbai)

Case No. 53 **M/s. Jayant Agro-Organics Ltd., Mumbai**
F. No. HQRPRCAPPLY00325853AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021 against application no.MUMTMAAPPLY00105019AM22 dated 22.09.2021.

The applicant stated that they have filed the online application within the prescribed time i.e. on 06.09.2021 and the file was generated by system on 22.09.2021. However, the physical copies of the application were submitted manually after the 30 days from the online filing. Therefore, the application has been rejected by the RA by letter dated 11.01.2022. They could not file the physical copies within 30 days since the day to day working of their office was badly affected on account of their staff and family tested covid-19 positive. The office was kept shut till 08.10.2021 and thereafter only 20% of the staff was attending and most of the staff was working from home. There was no regular transportation and courier services were not fully



functional. This also caused the delay in submission of physical copies. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly it decided to accede to the request for condonation of delay in submission of TMA application for the period 01.01.2021 to 31.03.2021 (File no.MUMTMAAPPLY00105019AM22 dated 22.09.2021).The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 54 **M/s. Malpefresh Marine Export Pvt. Ltd., Udupi Karnataka**
F. No. HQRPRCAPPLY00326843AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of online TMA application for the period 01.10.2020 to 31.12.2020 against E-com no.ARNTMAAPPLYTMA03573366AM22 dated 28.12.2021.

The applicant stated that they had prepared the online e-com application for TMA for the said period on 28.12.2021 but they could not complete the submission due to covid-19 pandemic as their complete staff was affected by covid-19 and restrictions were also imposed by the government. Due to these restrictions, they have to close their office for almost one month and which results in revenue loss and they had not yet recovered from the situation. Hence, they are requesting to condone the delay in submission of online TMA application for the period 01.10.2020 to 31.12.2020.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm as even online application was not submitted by them. Hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 55 **M/s. Fruitvilla Corporation, Pune**
F. No. HQRPRCAPPLY00327756AM22
Meeting No.01/AM23 held on 07.04.2022

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

The applicant stated that they were unable to fill the TMA application for the said period due to covid-19. They have faced the problem in receiving the payments from their buyers on time which effects on e-BRC realization and due to which they couldn't apply for application on time. Further, when they tried to apply for the application, an error message occurred stating that "The application filled within a period of one year from completion of the quarter in which the exports have been

made". 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 examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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. 56 **M/s. Fruitvilla Corporation, Pune**
F. No. HQRPRCAPPLY00327750AM22
Meeting No.01/AM23 held on 07.04.2022

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

The applicant stated that they were unable to fill the TMA application for the said period due to covid-19. They have faced the problem in receiving the payments from their buyers on time which effects on e-BRC realization and due to which they couldn't apply for application on time. Further, when they tried to apply for the application, an error message occurred stating that "The application filled within a period of one year from completion of the quarter in which the exports have been made". 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 examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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. 57 **M/s. Tasty Bite Eatables Ltd., Pune**
F. No. HQRPRCAPPLY00330661AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period April 2020 to June 2020 against RA File No.03/21/102/51290/AM21 dated 05.01.2021.

The applicant stated that they have submitted their application on 05.01.2021 and the same was rejected by RA owing to delay in submission of physical documents. Further they stated that, in this regard, Hon'ble Courts have taken a lenient and pragmatic approach qua allowing condonation with regard to any delay in filing of physical documents for the purpose of litigation and/or refund matters in wake of difficulties arising out of covid-19 pandemic. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period April 2020 to June 2020.



Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of TMA application as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Mumbai)

Case No. 58 **M/s. Ken Agritech Pvt. Ltd., Karnataka**
F. No. HQRPRCAPPLY00223431AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020 against RA File No.07/21/102/50011/AM22 dated 21.04.2021.

The applicant stated that there was a delay in submission of physical documents to RA due to lockdown and increase in cases of Covid-19 during April to August 2021. They have couriered original documents on 20.05.2021. The guidelines issued by the state governments restrict the employees to 25% of the total capacity and the working hours were restricted till 7.00 pm in the evening due to which the offices were required to be closed by the said time. Therefore, the delay was happened due to these restrictions. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of TMA application as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 59 **M/s. Apex International, Jaipur**
F. No. HQRPRCAPPLY00363888AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020.

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.27) wherein the Committee has decided to reject the case. The applicant stated that they have submitted the online application on 11.03.2021 that was within the time. But due to corona pandemic there were certain preventive measures from March 2020 to September 2020 like lockdown, curfew, restriction in number of employees allowed

for work and most of the activities were done through home only. The corona has affected many employees in their office and furthers their homes one by one and some of them lost their dear ones also. So, the priority of staff changed which results in huge backlog and pendency of work. The physical copy of application was sent through speed post on 16.04.2021 i.e. only 5 days delay in dispatch. But due to postal delay, it might have reached 1-2 days late in the office of RA. This fact was not considered and the file was rejected by RA. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020.

Decision: The Committee reviewed and examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 60 **M/s. Apex International, Jaipur**
F. No. HQRPRCAPPLY00364541AM22
Meeting No.01/AM23 held on 07.04.2022

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

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.24) wherein the Committee has decided to reject the case. The applicant stated that they have submitted the online application on 23.12.2020 that was within the time. But due to corona pandemic there were certain preventive measures from March 2020 to September 2020 like lockdown, curfew, restriction in number of employees allowed for work and most of the activities were done through home only. The corona has affected many employees in their office and furthers their homes one by one and some of them lost their dear ones also. So, the priority of staff changed which results in huge backlog and pendency of work. The physical copy of application was sent through speed post on 22.01.2021 i.e. within the time limit of 30 days. But due to postal delay, it might have reached 1-2 days late in the office of RA. This fact was not considered and the file was rejected by RA. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.10.2019 to 31.12.2019.

Decision: The Committee reviewed and examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.10.2019 to 31.12.2019. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.



(Action: Applicant/ CAL-New Delhi)

Case No. 61 **M/s. Apex International, Jaipur**
F. No. HQRPRCAPPLY00364728AM22
Meeting No.01/AM23 held on 07.04.2022

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

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.25) wherein the Committee has decided to reject the case. The applicant stated that they have submitted the online application on 08.06.2021 that was within the time. But due to corona pandemic there were certain preventive measures from March 2020 to September 2020 like lockdown, curfew, restriction in number of employees allowed for work and most of the activities were done through home only. The corona has affected many employees in their office and furthers their homes one by one and some of them lost their dear ones also. So, the priority of staff changed which results in huge backlog and pendency of work. The physical copy of application was sent through speed post on 09.07.2021 i.e. 1 day delay in dispatch. But due to postal delay, it might have reached 2-3 days late in the office of RA. This fact was not considered and the file was rejected by RA. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020.

Decision: The Committee reviewed and examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ CAL-New Delhi)

Case No. 62 **M/s. Apex International, Jaipur**
F. No. HQRPRCAPPLY00365073AM22
Meeting No.01/AM23 held on 07.04.2022

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

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.26) wherein the Committee has decided to reject the case. The applicant stated that they have submitted the online application on 29.09.2020 that was within the time. But due to corona pandemic there were certain preventive measures from March 2020 to September 2020 like lockdown, curfew, restriction in number of employees allowed for work and most of the activities were done through home only. The corona has affected many employees in their office and furthers their homes one by one and some of them lost their dear ones also. So, the priority of staff changed which results in huge backlog and pendency of work. The physical copy of application was sent



through speed post on 02.01.2021. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.07.2019 to 30.09.2019.

Decision: The Committee reviewed and examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.07.2019 to 30.09.2019. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 63 M/s. Allanasons Pvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00352491AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period January 2021 to March 2021 against F.No.MUMTAMAPPLY00080608AM22.

The applicant stated that they have filed the application under new TMA module and they have submitted / uploaded all the scanned self-certified copies of all the required documents along with their corresponding e-BRC while making online application as at initial stage there was no message was getting populated that "Exporter have to submit physical copies of documents to concerned RA" similar like message started getting populated at later stage. Due to some technical glitches, RA was unable to verify submitted / uploaded documents and therefore, RA has rejected their application and then they have submitted physical copies of all the documents to RA vide letter dated 12.11.2021. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period January 2021 to March 2021.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee was informed that online application has been filed by the firm in time, but physical application could not be submitted due to COVID-19 Pandemic and the firm has faced the problem which was beyond their control. Accordingly it decided to accede to the request for condonation of delay in submission of physical copies of TMA applications as mentioned above. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 64 M/s. ADF Foods Ltd., Mumbai
F. No. HQRPRCAPPLY00378771AM22
Meeting No.01/AM23 held on 07.04.2022



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

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.23) wherein the Committee has decided to reject the case. 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 examined the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.16/AM22 dated 29.11.2021(case no.23).

(Action: Applicant)

Case No. 65 M/s. Ganesh Industries, Jaipur
F. No. HQRPRCAPPLY00378880AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020 against F.No.05/21/102/50299AM21.

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.28) wherein the Committee has decided to reject the case. The applicant stated that they have filed the online application on 23.11.2020 that was within the time. But due to corona pandemic there were certain preventive measures from March 2020 to September 2020 like lockdown, curfew, restriction in number of employees allowed for work and most of the activities were done through home only. The corona has affected many employees in their office and furthers their homes one by one and some of them lost their dear ones also. So, the priority of staff changed which results in huge backlog and pendency of work. They have filed the online application on 05.11.2020 but the file number was not generated for many days. They have talked to helpdesk but problem could not be solved. Then in March 2021, they wrote so many mails to EDI helpdesk of DGFT and lastly to NIC and finally on 24.03.2021 file number was generated but the file date was 23.11.2020. There was some system error due to which the file number was generated so late. This fact was not considered and the file was rejected by RA. Hence, they are requesting to condone the delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020.

Decision: The Committee reviewed and examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee

observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020 (File No.05/21/102/50299AM21).The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 66 M/s. Sanstar Biopolymers Ltd., Ahmedabad
F. No. HQRPRCAPPLY00335396AM22
Meeting No.01/AM23 held on 07.04.2022

Subject: Condonation of delay in submission of 2 online TMA applications for the quarters ending June 2020 & September 2020.

The applicant stated that they could not file the online applications of TMA due to covid-19 lockdowns and restrictions. Their key employees dealing with the applications could not attend the duties regularly and when they resumes the duties, immediate requirement to attend the demands of their customers, especially overseas customers engaged their attention. In this process, the application for TMA got left out. Also in this crucial time, two employees looking after this work left the organization and they could not find the replacement due to covid-19 in time.Hence, they are requesting to condone the delay in submission of 2 online TMA applications for the quarters ending June 2020 & September 2020.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

