Date of Uploading 31/08/2022

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 23.08.2022 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.12/AM23 held on 23.08.2022

The following members were present in the meeting:

1. Shri S.B.S. Reddy — Addl. DGFT
2. Shri Hardeep Singh — Addl. DGFT
3. Dr. S.K. Bansal — 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. Excel Drug House, Kolkata	1
2.	M/s. M. Dhirubhai & Co. Kolkata	2
3.	M/s. Omprakash Shivprakash, Maharashtra	3
4.	M/s. S. V. Gadag Ginning Factory, Karnataka	4
5.	M/s. J J Sea Foods, Mangrol	5
6.	M/s. Raunaq Ice & Cold Storage, Gujarat	6
7.	M/s. Aqua World Exports Pvt. Ltd., Chennai	7
8.	M/s. Kandla Agro & Chemicals Pvt. Ltd., Gandhidham	8
9.	M/s. Noorsons Exports, Mumbai	9
10.	M/s. Satyanarayan Sekhsaria Private Limited, Maharashtra	10
11.	M/s. Sugam Bio Foods Pvt. Ltd., Udaipur	11
12.	M/s. Ferrero India Pvt. Ltd., Pune	12
13.	M/s. Sam Agri Ventures Ltd., Chittoor	13
14.	M/s. Sam Agri Tech Limited, Hyderabad	14
15.	M/s. Sonia Fisheries Private Limited, Mumbai	15
16.	M/s. Pinnacle Clothing Co., Noida	16
17.	M/s. Pinnacle Clothing Co., Delhi	17
18.	M/s. Balasore Alloys Limited, Kolkata	18
19.	M/s. Mauria Udyog Limited, Faridabad	19
20.	M/s. A-1 Fence Products Company Pvt. Ltd., Mumbai	20
21.	M/s. Sahil Enterprises, Mumbai	21

22.	M/s. Naprod Life Sciences Pvt. Ltd., Mumbai	22
23.	M/s. UNI VTL Precision Pvt. Ltd., Karnataka	23
24.	M/s. Sanathan Textiles Limited, Mumbai	24 to 26
25.	M/s. All Time Plastics Pvt. Ltd., Mumbai	27&28
26.	M/s. Wellknown Polyesters Limited, Mumbai	29
27.	M/s. Polycab India Limited, Mumbai	30&31
28.	M/s. Wabco India Limited, Chennai	32
29.	M/s. National Aluminium Company Limited, Bhubaneswar	33
30.	M/s. Bombay Burmah Trading Corporation Limited, Mumbai	34
31.	M/s. Tokyo Plast International Ltd., Gandhidham	35
32.	M/s. Roulunds Braking India Pvt. Ltd., Sonipat	36
33.	M/s. Bhat Kashmir Overseas, Delhi	37
34.	M/s. Aurobindo Pharma Ltd., Hyderabad	38
35.	M/s. Alembic Pharmaceuticals Limited, Gujarat	39
36.	M/s. Manorama Industries Limited, Mumbai	40 to 44
37.	M/s. Shri Jagannath Steels & Power Ltd, Keonjhar	45

Case No. 01 M/s. Excel Drug House, Kolkata
F.no. HQRPRCAPPLY00000010AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Permission to reapply the TMA benefit for the export period 3rd quarter of 2019 - 2020.

The applicant stated that it was their first time that they were applying for TMA and made a mistake by applying the entitlement value less as in their some shipping bills. There were more than 1 container exported while just applied for 1 container. Their CA highlighted this mistake and while they approached RA for cancellation of application, RA cancelled the same so that they can re-file. But the portal does not allow once the application is submitted whether cancelled or approved. Therefore, they are requesting for permission to claim the same as it was their first time and new to the portal and scheme.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length and it decided to refer the issue to PC-6 Division for its examination and resolution.

(Action: Applicant/PC-6 Division)

Case No. 02 M/s. M. Dhirubhai & Co. Kolkata
F.no. HQRPRCAPPLY00000011AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Permission to reapply the TMA benefit for the export period 3rd quarter of 2019 - 2020.

The applicant stated that it was their first time that they were applying for TMA and made a mistake by applying the entitlement value less as in their some shipping bills. There were more than 1 container exported while just applied for 1 container. Their CA highlighted this mistake and while they approached RA for cancellation of application, RA cancelled the same, so that they can re-file. But the portal does not allow once the application is submitted whether cancelled or approved. Therefore, they are requesting for permission to claim the same as it was their first time and new to the portal and scheme.

Decision: The Committee went through the statements made by the firm and it decided to refer the issue to PC-6 Division for its examination and resolution.

(Action: Applicant/PC-6 Division)

Case No. 03 M/s. Omprakash Shivprakash, Kolkata
F.no. HQRPRCAPPLY00000015AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: To Consider the TMA application (MUMTMAAPPLY00176689AM22) for 455 Containers instead of 20 containers for the period 01.01.2022 to 31.03.2022.

The applicant stated that on 31/03/2022 they have tried to upload details for subsidy. Initially, they have applied for 20 containers – 2 shipping bills (having application No.ARNTMAAPPLYTMA04522680AM22 and MUMTMAAPPLY00176689AM22) was applied just as trial for uploading the details. While applying for other shipping bills they came to know that they can file a single application for the quarter. They were unaware of this rule, further they have tried to withdraw their earlier application (20 containers), but it was not withdrawn within the required time period. Hence they are requesting to consider their application for 455 Containers and give them the rebate/subsidy.

Decision: The Committee discussed the case on the basis of submission made by the firm and it decided to refer the issue to PC-6 Division for its examination and resolution.

(Action: Applicant/PC-6 Division)

Case No. 04 M/s. S. V. Gadag Ginning Factory, Karnataka
F.no. HQRPRCAPPLY00000052AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in filing TMA application for the period 01.03.2019 to 31.03.2019, 01.04.2019 to 30.06.2019 and 01.07.2019 to 30.09.2019.

The applicant stated that they are regularly undertake export of various agricultural products to various countries across the globe. The TMA scheme was introduced with the aim of being competitive and promoting brand recognition for Indian agricultural products in overseas market. Accordingly, they have considered the incentive in their export order and want to file the claim to avail the incentives available under the aforesaid scheme for the period 1.3.2019 to 31.3.2019, 1.4.2019 to 30.6.2019 and 1.7.2019 to 30.9.2019. However, they were unable to file the claim under the TMA scheme for the aforesaid period within the prescribed timeline and now the same has become time barred. Due to the sudden onset of the Covid-19 pandemic and imposition of strict lockdowns by the government, their business was negatively impacted and their office was not fully functional during the period for filing claims. Therefore, they could not comply with the procedural requirement to file a claim within the prescribed period. Hence, they are requesting for condonation of delay in filing claim under the TMA Scheme.

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 of the firm.

(Action: Applicant)

Case No. 05 M/s. J J Sea Foods, Mangrol
F.no. HQRPRCAPPLY00000069AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in filing TMA application for the period 01.03.2019 to 31.03.2019, 01.04.2019 to 30.06.2019, 01.07.2019 to 30.09.2019.

The applicant stated that they are actively engaged in export of various agricultural products to various countries across the globe. They want to file the claim to avail the incentives available under the aforesaid scheme for the period 1.3.2019 to 31.3.2019, 1.4.2019 to 30.6.2019 and 1.7.2019 to 30.9.2019. However, they were unable to file the claim under the TMA scheme for the aforesaid period within the prescribed timeline and now the same has become time barred. Due to the sudden onset of the Covid-19 pandemic and imposition of strict lockdowns by the government, their business was negatively impacted and their office was not fully functional during the period for filing claims. Accordingly, they could not comply with the procedural requirement to file a claim within the prescribed period. Hence, they are requesting for condonation of delay in filing claim under the TMA Scheme.

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. 06 M/s. Raunaq Ice & Cold Storage, Gujarat
F.no. HQRPRCAPPLY00000070AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in filing TMA application for the period 01.03.2019 to 30.06.2019 and 01.07.2019 to 30.09.2019.

The applicant stated that they regularly undertake export of various agricultural products to various countries across the globe. The TMA scheme was introduced with the aim of being competitive and promoting brand recognition for Indian agricultural products in overseas market. Hence, they have considered the incentive in their export order and want to file the claim to avail the incentives available under the aforesaid scheme for the period 1.3.2019 to 31.3.2019, 1.4.2019 to 30.6.2019 and 1.7.2019 to 30.9.2019. However, they were unable to file the claim under the TMA scheme for the aforesaid period within the prescribed timeline and now the same has become time barred. Due to the sudden onset of the Covid-19 pandemic and imposition of strict lockdowns by the government, their business was negatively impacted and their office was not fully functional during the period for filing claims. Accordingly, they could not comply with the procedural requirement to file a claim within the prescribed period. Hence, they are requesting for condonation of delay in filing claim under the TMA Scheme.

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. 07 M/s. Aqua World Exports Pvt. Ltd., Chennai
F.no. HQRPRCAPPLY00000233AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: To allow TMA benefit for the period 01.10.2020 to 31.12.2020.

The applicant stated that they regularly undertake export of various agricultural products to various countries across the globe. They have tried to file their TMA claim for the period 1.10.2020 to 31.12.2020 on the DGFT Portal on 31.12.2021. However, due a technical issue on the DGFT portal they were not able to submit their claim. RA has asked to approach PRC and to get approval to file their TMA claim for the aforesaid period. Thus they are approaching the PRC to consider their request for claiming their eligible incentive under the TMA application for agricultural products exported by them. As already they have tried to file a claim application within the prescribed time. However, due to a technical glitch at the DGFT portal error we could not submit the claim. Hence, they are requesting to allow TMA benefits for the above period.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and it decided to refer the issue to EGTF-Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/EGTF-Division)

Case No. 08 M/s. Kandla Agro & Chemicals Pvt. Ltd., Gandhidham
F.no. HQRPRCAPPLY00000578AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in filing TMA application for the period 01.04.2019 to 30.06.2019, 01.07.2019 to 30.09.2019 and 01.10.2013 to 31.12.2019.

The applicant stated that they regularly undertake export of various agricultural products to various countries across the globe. The TMA scheme was introduced with the aim of being competitive and promoting brand recognition for Indian agricultural products in overseas market. Hence, they have considered the incentive in our export order and want to file the claim to avail the incentives available under the aforesaid scheme for the period 1.4.2019 to 30.6.2019 and 1.7.2019 to 30.9.2019 and 1.10.2019 to 31.12.2019. However, they were unable to file the claim under the TMA scheme for the aforesaid period within the prescribed timeline and now the same has become time barred. Due to the sudden onset of the Covid-19 pandemic and imposition of strict lockdowns by the government, their business was negatively impacted and they were unable to undertake their operations properly. Hence, they are requesting for condonation of delay in filing claim under the TMA Scheme for the above mentioned period.

Decision: The Committee after examining the case it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 09 M/s. Noorsons Exports, Mumbai
F.no. HQRPRCAPPLY000000001AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in submission of physical copy of 2 TMA Applications for the period 01.04.2020 to 30.06.2020 and 01.01.2021 to 31.03.2021.

The applicant stated that they were unable to submit their file earlier as all their documents were kept in their office. The office was completely closed for a prolonged period due to the Covid-19 pandemic. Their staff had no access to the documents as they had to follow work from home guidelines imposed by the governments. Hence, they are requesting for condonation of delay in submission of physical copies of above mentioned 2 TMAs and allow TMA claim benefit for the period 01.04.2020 to 30.06.2020 (File No.032110250269AM22 dated 18.06.2021) and 01.01.2021 to 31.03.2021 (File No.032110251105AM21 dated 24.06.2021).

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 physical copy of 2 TMA application for the period 01.04.2020 to 30.06.2020 and 01.01.2021 to 31.03.2021. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 10 M/s. Satyanarayan Sekhsaria Private Limited, Maharashtra
F.no. HQRPRCAPPLY00401486AM22
Meeting No.12/AM23 held on 23.08.2022

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

The applicant stated that they have submitted online application on 20.08.2021 and they have not submitted physical copy of application to RA. RA inform that applicant for applications with count of S/Bills/Airway Bills more than 25, need NOT to upload Shipping Bills/Airway Bills, commercial invoices and Bill of Lading. They will have to submit these documents to concerned RAs. Applicant needs to attach self-attested copies of S/bills commercial invoice and bill of lading in case of their S.Bills/Airways Bills are less than 25. Since total shipping bills were less than 25, they had not submitted the physical copy of self-certified documents to DGFT Office. Hence, they are requesting to condone the delay and allow them to submit the self certified documents to RA for TMA Application File No.MUMTMAAPPLY00068825AM22 dated 20.08.2021 for the period 01.01.2020 to 31.03.2020.

Decision: The Committee discussed the case on the basis of submission made by the applicant and observed that there is merit in the case. Accordingly, the Committee decided to accept 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.MUMTMAAPPLY00068825AM22 dated 20.08.2021). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 11 M/s. Sugam Bio Foods Pvt. Ltd., Udaipur
F.no. HQRPRCAPPLY00000013AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in submission of hard copy of 4 TMA applications for the period of (i) 01.04.2020 to 30.06.2020, (ii) 01.07.2020 to 30.09.2020, (iii) 01.10.2020 to 31.12.2020 and (iv) 01.01.2021 to 31.03.2021.

The applicant stated that they had submitted 4 TMA Applications online on April, 2021 and submitted physically in June-2021 due to Covid-19. They further clarify that due to lock down and current situation of pandemic corona virus staff was not coming to office and doing work from home and all documents were lying in the office and also travelling allowed only essential services in city. Therefore, we could not send the applications before the due date. Hence, they are requesting for condonation the delay submission of physical copy of TMA application against File No.(i) 052110250012AM22 for the period of 01.04.2020 to 30.06.2020, (ii) 052110250013AM22 for the period of 01.07.2020 to 30.09.2020, (iii) 052110250014AM22 for the period of 01.10.2020 to 31.12.2020 and (iv) 052110250015AM22 for the period of 01.01.2021 to 31.03.2021.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request for condonation of delay in submission of physical copy of 4 TMA applications for the period (i) 01.04.2020 to 30.06.2020, (ii) 01.07.2020 to 30.09.2020, (iii) 01.10.2020 to 31.12.2020 and (iv) 01.01.2021 to 31.03.2021. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 12 M/s. Ferrero India Pvt. Ltd., Pune
F.no. HQRPRCAPPLY00000059AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in submission Physical copy of TMA application for the period 01.01.2020 to 31.03.2020 (file no. 03/21/102/51423/AM21.

The applicant stated that they have submitted online application for grant of refund under TMA for export period January 202 to March, 2020. During the period of February, 2021 their entire country was suffering the 2nd wave of Covid-19 pandemic. Lockdown had been imposed in the state of Maharashtra till June, 2021. Therefore, they could not submit the manual application within the prescribed time of one month, though the initial online submission was well within the time. The online application has been made on 08.02.201 where as physical copy has been submitted on 21.04.2021. As physical copy of the application along with prescribed documents have not been submitted within 30 days in terms of Para 7(A).01 (c) and (f) application for TMA stands rejected. Hence, they are requesting for condonation of delay in submission physical copy of TMA Application for the above mentioned period.

Decision: The Committee discussed the case on the basis of submission made by the firm 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

01.01.2020 to 31.03.2020 (File no.03/21/102/51423/AM21). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 13 M/s. Sam Agri Ventures Ltd., Chittoor
F.no. HQRPRCAPPLY00000066AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in submitting the physical copy of the TMA Application File No.HYDTMAAPPLY00015374AM22 (April 2020 to June 2020).

The applicant stated that they have filed for TMA for first quarter for the FY 2020-21 (i.e. from April, 2020 to June, 2020) online on 21.09.2021 to RA, but could not submit the physical copy of the application in time i.e. within one month. They had submitted physical copy on 25.10.2021 i.e. after 4 days as their person Shri Prakhakar Raju who is looking after and preparing applications was suffering from Covid-19. But their TMA application has been rejected as time barred. Hence, they are requesting for condonation of delay in submitting the physical copy of above mentioned TMA application.

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 physical copy of TMA application for the period April 2020 to June 2020 (File no. HYDTMAAPPLY00015374AM22). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No. 14 M/s. Sam Agri Tech Limited, Hyderabad
F.no. HQRPRCAPPLY00000021AM234
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in submission of physical copy of TMA Application for the period from April 2020 to September 2020 (File No.HYDTMAAPPLY00015334AM22 & HYDTMAAPPLY00015335AM22).

The applicant stated that they have filed for TMA for 1st and 2nd quarter for the FY 2020-21 (i.e. from April, 2020 to September, 2020) online on 20.09.2021 to RA. But they could not submit the physical copy of the applications in time i.e. within one month. They had submitted physical copy on 01.11.2021 i.e. after 12 days as their staff Shri Prakhakar Raju who is looking after and preparing applications was suffering from Covid-19. Their request were rejected as time barred. Hence, they are requesting for condonation of delay in submission of physical copy of above mentioned TMA applications.

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 physical copy of 2 TMA applications for the period April 2020 to September 2020 (File No.HYDTMAAPPLY00015334AM22 & HYDTMAAPPLY00015335AM22). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No. 15 M/s. Sonia Fisheries Private Limited, Mumbai
F.no. HQRPRCAPPLY00000110AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in submission of physical copy of TMA Application for the period 01.07.2020 to 30.09.2020 (File No.03/21/102/51734/AM21).

The applicant stated that they have filed for TMA for a quarter for the FY 2020-21 (i.e. from July, 2020 to Sep. 2020) online to RA. But they could not submit the physical copy of the application in time i.e. within one month. They had submitted physical copy on 01.07.2021 due to pandemic situation of Covid 19 and lack of transportation of railways and roads for all people. RA has rejected their application and advised to approach PRC for condonation in delay in submission of physical copy of TMA application. Hence, they are requesting for condonation of delay in submission of physical copy of above mentioned TMA application.

Decision: The Committee having examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee 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.03/21/102/51734/AM21). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 16 M/s. Pinnacle Clothing Co., Noida
F.no. HQRPRCAPPLY00000025AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Regularization of export made beyond EOP (within 44 months & 17 days i.e. up to 16.10.2021) against Advance Authorization No.0510405447 dated 30.01.2018.

The applicant stated that they have obtained the Advance Authorisation No.0510405447 dated 30.01.2018 with the initial EO period of 18 months and obtained first EOP extension from RA i.e. up to 24 months (30.01.2020). But when they file for redemption, RA has raised deficient against Shipping Bill No.5337369 dated 16.10.2021 & 5340593 dated 16.10.2021 cannot be considered for EO fulfilment, because these shipping bills are beyond 30 months. They have imported 100% against the above advance authorisations and completed 100% EO within EOP i.e. up to 44 months 17 days. Within 24 month 85.21% against S/B No.3142676 dated 03.03.2018, 3817436 dated 28.03.2018, 3594957 dated 19.03.2018, 3647354 dated 11.03.2018. within 30 month same (85.21%). Delay due to Covid-19 & lockdown, buyer postponed their order. Balance Shipment had shipped 14.79% within 44 month 17 days. Hence, they are requesting for regularization of the export made beyond EOP.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 16.10.2021 against advance authorisation No.0510405447 dated 30.01.2018 only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA New Delhi)

Case No. 17 M/s. Pinnacle Clothing Co., Delhi
F.no. HQRPRCAPPLY00000026AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Regularization of export made beyond EOP (within 45 Months and 17 days i.e. up to 15.11.2021) against Advance Authorization No.0510405446 dated 30.01.2018.

The applicant stated that they have obtained the Advance Authorisation No.0510405446 dated 30.01.2018 with the initial EO period of 18 months and obtained first EOP extension from RA i.e. up to 24 months (30.01.2020). But when we file for redemption, RA has raised deficient against S/B No.6018722 dated 15.11.2021 & 5867899 dated 09.11.2021, 5867958 dated 09.11.2021, 5278041 dated 13.10.2021, 5278110 dated 13.10.2021, 5874194 dated 09.11.2021, 5874947 dated 09.11.2021, 5868860 dated 09.11.2021 cannot be considered for EO fulfillment, because these S/Bill are beyond 30 months. They have imported 100% against above advance authorisation and completed 100% EO with in EOP i.e. up to 45 months 17 days. Delay due to Covid-19 & lockdown, buyer postponed their order. Hence, they are requesting for regularization of the export made beyond EOP.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 15.11.2021 against advance authorisation No.0510405446 dated 30.01.2018 only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA New Delhi)

Case No. 18 M/s. Balasore Alloys Limited, Kolkata
F.no. HQRPRCAPPLY00000018AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Extension of EOP against Advance Authorization No.0210209836 dated 30.03.2020.

The applicant stated that due to prevailing Covid-19 situation since last year, the plant is not operation since June, 2020. Therefore, the duty free imported raw material is not being utilized for the production of the finished goods and accordingly the export obligation under the Advance Authorisation No.0210209836 dated 23.03.2020 could not be fulfilled within the prescribed EOP i.e. 23.09.2021. Hence, they are requesting for extension in EOP against the above mentioned advance authorisation.

Decision: The Committee examined the case based on the submission made by the applicant and discussed the matter at length and it decided to defer the case and ask the firm to submit complete detail of imports and exports before taking the final decision.

(Action: Applicant)

Case No. 19 M/s. Mauria Udyog Limited, Faridabad
F.no. HQRPRCAPPLY00000014AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Extension of EOP against Advance Authorization No.0510411201 dated 09.07.2019.

The applicant stated that they have obtained the subjected which was valid till 07.01.2021. The same was obtained for fulfilling the Export Order from Libyan Government (Brega Petroleum Marketing Co.) and while the goods were being manufactured for exports, there was a condition of inspection of goods prior to dispatch from the factory by the officials of Customer. Unfortunately, March, 2020 due to Covid pandemic, all international travels were restricted and therefore the inspectors could not visit their factory which resulted in withholding of the entire stocks pending inspection by the customer. Meanwhile, the L/C for exports expired and since the above order was tender based, the delivery schedule also expired, which was to be renewed from the Customer Brega. Now with the changed scenarios wherein the costs of raw material as well as the international freight have substantially increased to the tune of about 100% and 1000% respectively, they are under process of renegotiations with the customer for absolving the increased cost and renew the L/C. Since the delay in exports was a force majeure due to pandemic Covid-19, they are requesting for extension of EOP of above mentioned advance authorisation till December, 2022.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed EOP extension of Advance Authorization No.0510411201 dated 09.07.2019 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. This is last and final EOP extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 20 M/s. A-1 Fence Products Company Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00000017M23
Meeting No.12/AM23 held on 23.08.2022

Subject: Extension of EOP against Advance Authorization No.0310820970 dated 15.05.2018.

This is review case of PRC Meeting No.11/AM22 dated 17.09.2021 (Case No.11), wherein the Committee allow EOP extension for a period of 6 months. The applicant stated that they were granted EO extension of 6 months from the PRC on 17.09.2021. They approached RA for endorsement and were given EO extension up to 15.04.2022. On the other hand, they were constantly negotiating with the foreign buyers to reconsider their confirmation on the orders which were cancelled. Finally they have received confirmed export order on the 13.03.2022 and 23.03.2022 and commenced production in full capacity. But were unable to export due to the expiry of EO period on 15.04.2022. Taking into consideration, the genuine hardships suffered due to the pandemic, they are requesting for further extension of EO period for six months to fulfil obligation on the authorisation.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain the earlier decision of PRC in its Meeting No.11/AM22 dated 17.09.2021 (case no.11).

(Action: Applicant)

Case No. 21 M/s. Sahil Enterprises, Mumbai
F.no. HQRPRCAPPLY00405980AM22
Meeting No.12/AM23 held on 23.08.2022

Subject: Extension in EOP up to 31/07/2021 against DFIA File No.03/88/076/00108/AM20 for issuance of DFIA license.

The applicant stated that they had applied for DFIA in December, 2019 (F.No.03/88/076/00108/AM20) and started export in the same month. Their next shipments were to be exported in the month of April, 2020 because of Covid-19 Pandemic and in lockdown period total industry across India were closed and no manpower were available. After relaxation in lockdown the manpower were still not available and the vessel and container services were also not available for export of products. They started their production and restarted their export in March, 2021. Hence, they are requesting for relaxation in the export period of the scheme DFIA 4.29(ii). Export shall be completed within 12 months from the date of online filing of application.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request for EOP extension up to 31.07.2021 against DFIA file No.03/88/076/00108/AM20 for issuance of DFIA license. 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. Naprod Life Sciences Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00362752AM22
Meeting No.12/AM23 held on 23.08.2022

Subject: Regularization of export made beyond EOP against Advance Authorization No.0310823401 dated 29.08.2018.

The applicant stated that due to the unprecedented situation as a result of outbreak Covid-19 pandemic it has become difficult at international market and their export order against subject authorization issued under PC-9 Condition forcibly compel to keep on hold by their foreign buyer till further instructions by them. By the time in their country also declared lock down due to covid. Under this uncertainty situation all over the country they were completely helpless and have no choice to get any kind of guidance and shipped the material ordered by their foreign buyer and also realized the payments for the same and satisfied with the fact that we are doing export effectively. Hence, they are requesting for extension up to one year for regularisation only for exports made after the expiry of EOP.

Decision: The Committee discussed the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 28.08.2020 of Advance Authorization No.0310823401 dated 29.08.2018 for regularization purpose only subject to payment of composition @ 1% per month from the expiry of EOP on unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 23 M/s. UNI VTL Precision Pvt. Ltd., Karnataka
F.no. HQRPRCAPPLY00000042AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Clubbing and fixation of correct export obligation against 2 Advance Authorization No.0710107314 dated 31.12.2014 and 0710107315 dated 31.12.2014.

This is referred case of PRC Meeting No.04/AM21 dated 02.07.2020 (Case No.16), wherein the Committee referred the matter to NC-1. The applicant stated that they are manufacturer of Synchronizer Ring and Nozzel Ring which are used in automotive engines. The customers are based at Japan, Middle East, US and UK and they import raw material for manufacturing of the above rings. They obtained the Advance Authorisation No.0710107314 dated 31.12.14 & 0710107315 dated 31.12.14 to import of required raw material. Since the final FG is exportable and RM source are different, they felt that different licenses are required for each of the supplier and accordingly they obtained the separate advance licences for each of the supplier which has caused them the problem in closing the licenses in a proper manner. In the Advance Authorisation No.0710107314 dated 31.12.14 by importing 300000 quantity of 413001 M and 300000 quantity of 413002 M the export obligation is given for F601-17-26Y is 600000 which is the sum total of the two parts imported which is not at all possible as per BOM provided. They can export maximum of 300000 quantity of F601-17-26Y with the import of above quantity. They further require RM F 588222 SYRZ INTERMEDIATE SYNCHRONIZER RING of equal numbers which is part of the assembly F601-17-26Y and sourced from Schaeffler (China) Co. Ltd. under different license. The above fact has caused the problem to close not only one license, but both licenses because of higher export obligation given for each of the license for each of the part which is practically not possible to achieve.
Further stated that PRC has approved their request for clubbing and re-fixation of EO against 4 AA No.(i) 0310781348 dated 12.05.2014, (ii) 0310787040 dated 18.07.2014, (iii) 0310787636 dated 05.08.2014 and (iv) 0310792155 dated 18.12.2014 vide Meeting No.18/AM19 dated 09.10.2018 (Case No.07). Hence, they are requesting to allow clubbing these licenses and arrive at the correct export obligation considering the correct BOM of the FGs.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant along witn the comments received from the Norms Committee, it decided to defer the case and seek a detailed report from RA, Bangalore. It also decided to ask RA, Mumbai to furnish a report regarding implementation of decision of PRC meeting no.18/AM19 dated 9.10.2018 (Case No.07) of this firm.

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

Case No. 24 M/s. Sanathan Textiles Limited, Mumbai
F.no. HQRPRCAPPLY00000030AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Revalidation of Advance Authorization No.0310831350 dated 03.09.2019.

The applicant stated that out of two inputs, they have imported only one input proportionate to exports already made and could not manage to import proportionate quantity of balance 1 input. Due to Covid-19 disturbances and administrative issues all their staff were remotely operating from home from different part of the country and they could not manage to import the balance proportionate inputs within the validity period. Hence, they are requesting for revalidation of Advance Authorisation No.0310831350 dated 03.09.2019 for six months.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310831350 dated 03.09.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 25 M/s. Sanathan Textiles Limited, Mumbai
F.no. HQRPRCAPPLY00000031AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Revalidation of Advance Authorization No.0310832884 dated 19.11.2019.

The applicant stated that out of five inputs, they have imported only four inputs proportionate to exports already made and could not manage to import proportionate quantity of balance 1 input. Due to Covid-19 disturbances and administrative issues all their staff were remotely operating from home from different part of the country and they could not manage to import the balance proportionate inputs within the validity period. Hence, they are requesting for revalidation of Advance Authorisation No.0310832884 dated 19.11.2019 for six months.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310832884 dated 19.11.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 26 M/s. Sanathan Textiles Limited, Mumbai
F.no. HQRPRCAPPLY00000032AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Revalidation of Advance Authorization No.0310831352 dated 03.09.2019.

The applicant stated that out of four inputs, they have already imported (Excess in small quantities), and could not manage to import proportionate quantity of balance 1 input and ready to pay Duty+ applicable interest at the time of redemption on excess inputs which they have already made. Due to Covid-19 disturbances and administrative issues all their staff were remotely operating from home from different part of the country and they could not manage to import the balance proportionate inputs within the validity period. Hence, they are requesting for revalidation of Advance Authorisation No.0310831352 dated 03.09.2019 for six months.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310831352 dated 03.09.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 27 M/s. All Time Plastics Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00000440AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Revalidation of 05 Advance Authorization No.(i) 0310825126 dated 22.11.2018, (ii) 0310826508 dated 22.01.2019, (iii) 0310824105 dated 01.10.2018, (iv) 0310821218 dated 24.05.2018 and (v) 0310829442 dated 06.06.2019.

The applicant stated that they have completed export obligation in quantity wise 100% and value wise 100% and import pending against invalidation in all the above mentioned 5 advance authorisations. Also they would like to inform that due to covid-19 pandemic and lockdown, it was not able to applied to for any procedure manually also there is no provision to apply online. Against Authorisation 0310826508 dated 22.01.2019, supplier has utilized NIL of 47.00 MT issued. Against Authorisation No. 0310821218 dated 24.05.2018 supplier has utilized NIL of 31.80 MT issued. Against Authorisation No.0310829442 dated 06.06.2019, supplier has utilized 74.00 MT of 210 MT issued. Against Authorisation No.0310824105 dated 01.10.2018 supplier has utilized 18.150 MT of 103.40 MT issued. Against Authorisation No.0310825126 dated 22.11.2018, supplier has utilized 42.00 MT of 63 MT issued. Hence, they are requesting for revalidation and re-credit of balance quantity for further six months of above mentioned 5 advance authorisations.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to allow revalidation against only 4 Advance Authorizations No.(i) 0310825126 dated 22.11.2018, (ii) 0310826508 dated 22.01.2019, (iii) 0310824105 dated 01.10.2018 and (iv) 0310829442 dated 06.06.2019 a further period of 3 months from the date of endorsement. This is last and final revalidation. The Committee did not allow revalidation of Advance Authorization No.0310821218 dated 24.05.2018 as the same was found without merit. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 28 M/s. All Time Plastics Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00000435AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Revalidation of 4 Advance Authorization No.(i) 0310831035 dated 16.08.2019, (ii) 0310832247 dated 16.10.2019, (iii) 0310834352 dated 21.01.2020 and (iv) 0310835144 dated 02.03.2020.

The applicant stated that they have completed export obligation in quantity wise 100% and value wise 100% in all the above 4 advance authorisations and import pending. Also they would like to inform you that due to covid-19 pandemic and lockdown, it was not able to applied for any procedure manually also there is no provision to apply online. Hence, they are requesting for revalidation against 4 Advance Authoriation No.0310831035 dated 16.08.2019, 0310832247 dated 16.10.2019, 0310834352 dated 21.01.2020 and 0310835144 dated 02.03.2020 for further six months.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of 4 Advance Authorizations No.(i) 0310831035 dated 16.08.2019, (ii) 0310832247 dated 16.10.2019, (iii) 0310834352 dated 21.01.2020 and (iv) 0310835144 dated 02.03.2020 a further period of 6 months from the date of endorsement. This is last and final revalidation. 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. Wellknown Polyesters Limited, Mumbai
F.no. HQRPRCAPPLY00000007AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Revalidation and extension of EOP for regularization of inadvertent excess import under Advance Authorization No.0310818922 dated 06.02.2018.

The applicant stated that unfortunately, due to certain inadvertence on their part, as well as on the part of the RA and Customs Authorities there has been some excess duty-free imports debited against one of their Advance Authorisation No.0310818922 dated 06.02.2018 which came to their notice at the time of preparation of documents for filling for discharge of the export obligation. Against this authorisation the total quantity of PTA allowed for direct imports was 5360 MT and domestic procurement of 2000 MT. However, inadvertently direct import of 7360.000 MT PTA has been debited against this authorization while 1988.890 MT had been domestically procured against invalidation. Therefore, total duty-free procurement under the authorization is 9348.890 MT against total allowed quantity of 7360 MT. There is an inadvertent excess import of 1988 MT of PTA. Since at the time of second amendment the fact of debit of 2000 MT for domestic procurement and the corresponding value was inadvertently not endorsed on the authorisation, after inter se value adjustment, this fact was lost sight of at the time of clearance of goods, both by the Company and the Customs Authority, as a large volume of PTA was being cleared under several authorisations within a short span of 12-13 days in May 2019 (from 18^{th} to 31^{st} May, 2019). It may be noted that PTA is generally imported in bulk and cleared against several authorizations. They have fulfilled the original EO to export 8000 MT of Polyester Filament Yarn/Polyester Texturized Yarn (Dyed) within the EOP and the original EOP expired on 06.02.2020. Hence, they are requesting for extension of EOP and revalidation for a limited period of 3/6 months and allow pro-rata enhancement of quantities and values of inputs for imports and enhance the quantity and value of the export obligation taking into account the excess import 1988 MTs of PTA.

Decision: The Committee examined the case based on the submission made by the applicant and discussed the matter at length and it decided to defer the case to seek a detailed report, in chronological order, till date from RA, Mumbai before taking the final decision.

(Action: Applicant/RA-Mumbai)

Case No. 30 M/s. Polycab India Limited, Mumbai
F.no. HQRPRCAPPLY00000144AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Clubbing of 3 Advance Authorization No.(i) 0310826748 dated 31.01.2019, (ii) 0310827700 dated 14.03.2019 and (iii) 0310833440 dated 16.12.2019.

The applicant stated that they have completed exports within three months in all the above 3 authorizations from the date of issue of authorizations. However, as pandemic situation prevailed all over the world for almost two years there was a delay in executing import orders. They could not import Tert Butyl Cumyl Peroxide under authorizations 0310826748 and 0310827700 because of non-availability. As against their entitlement, they have short imported many items. Some of the items were not imported and had to suffer financial loss. Hence, They are requesting for clubbing of all 3 Advance Authorisation No.0310826748 dated 31.01.2019, 0310827700 dated 14.03.2019 & 0310833440 dated 16.12.2019 with the waiver of condition (vi) of PN No.70/30.01.2019.

Decision: The Committee discussed the case on the basis of statement made by the applicant in its application and it decided to defer the case to seek a detailed report, from RA, Mumbai stating clarity on three imports made by the firm on 13.09.2021, 05.10.2021 and 27.011.2021 which were made beyond 30 months of earliest authorization before taking the final decision.

(Action: Applicant/RA-Mumbai)

Case No. 31 M/s. Polycab India Limited, Mumbai
F.no. HQRPRCAPPLY00000143AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Revalidation of 11 Advance Authorization No.(i) 0310829713 dated 17.06.2019, (ii) 0310829914 dated 25.06.2019, (iii) 0310829642 dated 14.06.2019, (iv) 0310830154 dated 08.07.2019, (v) 0310830269 dated 12.07.2019, (vi) 0310829759 dated 18.06.2019, (vii) 0310830042 dated 03.07.2019, (viii) 0310832749 dated 13.11.2019, (ix) 0310832528 dated 31.10.2019, (x) 0310833925 dated 06.01.2020 and (xi) 0310835466 dated 17.03.2021.

The applicant stated that as there was a pandemic situation prevailed all over the world for almost 2 years, they could not import either full quantity of raw materials or some items in part quantity till extended validity in all the 11 Advance Authorisation Nos. 0310829713 dated 17.06.2019, 0310829914 dated 25.06.2019, 0310829642 dated 14.06.2019, 0310830154 dated 08.07.2019, 0310830269 dated 12.07.2019, 0310829756 dated 18.06.2019, 0310830042 dated 03.07.2019, 0310832749 dated 13.11.2019, 0310832528 dated 31.10.2019, 0310833925 dated 06.01.2020 & 0310835466 dated 17.03.2020. Hence, they are requesting for revalidation of 6 months against the above mentioned 11 advance authorisations.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to allow revalidation against only 3 Advance Authorizations No.(i) 0310829713 dated 17.06.2019, (ii) 0310829914 dated

25.06.2019, (iii) 0310829642 dated 14.06.2019 a further period of 6 months from the date of endorsement. This is last and final revalidation. The Committee did not allow revalidation of other 8 Advance Authorizations No.(i) 0310830154 dated 08.07.2019, (ii) 0310830269 dated 12.07.2019, (iii) 0310829759 dated 18.06.2019, (iv) 0310830042 dated 03.07.2019, (v) 0310832749 dated 13.11.2019, (vi) 0310832528 dated 31.10.2019, (vii) 0310833925 dated 06.01.2020 and (viii) 0310835466 dated 17.03.2021, as from the application the applicant does not appear to have made any exports in these Authorisations. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 32 M/s. Wabco India Limited, Chennai
F.no. HQRPRCAPPLY00000917AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Revalidation of SEIS Scrip No.0419068811 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further, they have been using the MEIS scrips for duty payments relating to their imports and they had significant accumulation of MEIS scrips. Therefore, they could not utilise the SEIS Scrips No.0419068811 dated 19.08.2019 (valid up to 18.08.2021) within the validity period. The imports are expected to increase in future and they wish to use SEIS Scrip such imports. Hence, they are requesting for revalidation of above mentioned SEIS Scrip.

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 of the firm.

(Action: Applicant)

Case No. 33 M/s. National Aluminium Company Limited, Bhubaneswar
F.no. HQRPRCAPPLY00000016AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: To allow outstanding MEIS claim against following shipping bills:-

1. **03 shipping bills no.3529126 dated 13.10.2015, 3831769 dated 29.10.2015 & 3768935 dated 27.10.2015 inadvertently ticked 'N' instead of Ý' in reward column.**
2. **2 Shipping bills no.5918583 dated 17.02.2016 and 5918790 dated 17.02.2016 e-BRC detail not appearing on DGFT website.**

3. **05 Shipping bills no.9538121 dated 19.08.2016, 9534223 dated 18.08.2016, 9625956 dated 23.08.2016, 1273497 dated 26.08.2016 and 1273457 dated 26.08.2016 pertaining to rexaul & Petrapole were processed online on 02.08.2019 but portal mentions Under Process" till date.**

The applicant stated that during the year 2015-16, 03 shipping bills No.3529126 dated 13.10.2015, 3831769 dated 29.10.2015 and 3768935 dated 27.10.2015 were inadvertently ticked "N" instead of "Y". When the issue was addressed to Kolkata Customs, all the 3 Shipping Bills post amendment got completed on reward item as per Joint Commissioner's order dated 30.01.2017. Accordingly, a manual amendment Sheet/Certificate of Manual Amendment was issued on 23.03.2017 to them. But since the rectifications were not done in the system they are still unable to process their applications for claiming MEI Scheme till today.

As regard to 2 Shipping Bills No.5918583 dated 17.02.2016 and 5918790 dated 17.02.2016 pertaining to 2015-16 they could not be lodged for claim under MEI Scheme owing to E-BRC details not appearing on the DGFT website even though the money has been realized against the Shipments long back.

For the year 2016-17 5 Shipping Bills No.9538121 dated 19.08.2016, 9534223 dated 18.8.2016, 9625956 dated 23.08.2016, 1273497 dated 26.08.2016 and 12734457 dated 26.08.2016 pertaining to Raxaul & Petrapole were processed online on 02.08.2019 but the portal mentions "Under Process" till date restricting thereby the receipt of MEIS Scrips. Hence, they are requesting for to allow outstanding MEIS claim against above mentioned Shipping Bills.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible. The Committee also observed that concerned 3 Shipping Bills No.3529126 dated 13.10.2015, 3831769 dated 29.10.2015 & 3768935 dated 27.10.2015 have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these shipping bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly, the Committee rejected the request of the firm. However if these amended Shipping bills are transmitted online by Customs to DGFT, firm can approach PRC again.
Further, the Committee decided to refer the firm's request no.2&3 against 7 Shipping bills to PC-3 division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 34 M/s. Bombay Burmah Trading Corporation Limited, Mumbai
F.no. HQRPRCAPPLY00000024AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: To allow MEIS benefit against 25 shipping bills pertain to the period 2017-18 and 2018-19.

The applicant stated that they have exported Tea/Coffee worth of FOB Rs.5,07,87,176.50 from January, 2017 to April, 2018 for which the payments had been received from the foreign buyers. But due to technical and operational issues at the Bank, their E-BRC was not uploaded by the Bank on the server. The said BRCs were uploaded by the bank after the expiry of four years from the date of exports. Now the DGFT portal of MEIS is not accepting the 3 years old MEIS claims. Therefore, they are not able to make MEIS application on DGFT. Due to covid-19 pandemic and enforced lockdown throughout the country and remote work from home culture disturbed their financial stability during 2020-21. In addition, these pending MEIS claim were put on hold as the portal was not accepting claims. Hence, they are requesting to allow MEIS benefit against 25 Shipping Bills No.(1) 3550320 dated 19.01.2017, (2) 5488098 dated 18.04.2017, (3) 5488100 dated 18.04.2017, (4) 6266816 dated 24.05.2017, (5) 6751054 dated 15.06.2017, (7) 6876306 dated 21.06.2017, (8) 7156777 dated 05.07.2017, (9) 7136750 dated 04.07.2017, (10) 7600486 dated 26.07.2017, (11) 8109134 dated 19.08.2017, (12) 8315614 dated 29.08.2017, (13) 2260279 dated 17.01.2018, (14) 3270787 dated 05.03.2018, (15) 5660978 dated 19.06.2018, (16) 5784818 dated 25.06.2018, (17) 7225223 dated 08.07.2017, (18) 9444185 dated 23.10.2017, (19) 1078537 dated 23.11.2017, (20) 1513923 dated 13.12.2017, (21) 1842758 dated 28.12.2017, (22) 4360291 dated 21.04.2018, (23). 2075993 dated 09.01.2018, (24) 3206394 dated 01.03.2018 and (25) 4551894 dated 30.04.2018 for the period 2017-18 and 2018-19.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to allow MEIS benefit against the above mentioned 25 shipping bills pertain to the period 2017-18 and 2018-19, without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai/PC-3 division for necessary updation)

Case No. 35 M/s. Tokyo Plast International Ltd., Gandhidham
F.no. HQRPRCAPPLY00340287AM22
Meeting No.12/AM23 held on 23.08.2022

Subject: To allow MEIS benefit against 32 shipping bills.

The applicant stated that they were unable to apply for MEIS benefits for 32 Shipping Bills because of Lockdown. They were all working from Home during the covid-19 pandemic and due to restrictions in their area they could not communicate and scrutinize the documents and also lack of telephonic and internet connectivity. Hence, they are requesting to allow MEIS benefits on time barred of 32 Shipping Bills.

Decision: The Committee discussed the case on the basis of submission made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-3 Division)

Case No. 36 M/s. Roulunds Braking India Pvt. Ltd., Sonipat
F.no. HQRPRCAPPLY0072669AM21
Meeting No.12/AM23 held on 23.08.2022

Subject: To allow MEIS benefit against 14 shipping bills pertain to the period 2016-17.

The applicant stated that they have 14 Shipping Bills of year 2016-17 of which payment has been realised in 2016-17 but BRC is issued by the Bank on dated 31.12.2020. Without online BRC we cannot file MEIS application. Now after issue of BRC, when we are preparing application of MEIS, portal shows 100% late cut on S/Bs and entitlement of MEIS is showing as NIL. As the delay in filing of application is due to default on part of banker and not due to them and it is beyond their control. Hence, they are requesting to allow MEIS benefit against 14 Shipping Bills No.(1) 2298222 dated 18.11.2016, (2) 2422687 dated 24.11.2016, (3) 2481548 dated 28.11.2016, (4) 2668864 dated 07.12.2016, (5) 2669145 dated 07.12.2016, (6) 2782532 dated 13.12.2016, (7) 2797953 dated 14.12.2016, (8) 2899065 dated 19.12.2016, (9) 2900690 dated 19.12.2016, (10) 2901255 dated 19.12.2016, (11) 2979727 dated 22.12.2016, (12) 8280569 dated 15.06.2016, (13) 8716210 dated 07.07.2016 and (14) 2079751 dated 07.11.2016.

Decision: The Committee having examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to allow MEIS benefit against 14 shipping bills pertain to the period 2016-17 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 37 M/s. Bhat Kashmir Overseas, Delhi
F.no. HQRPRCAPPLY00000133AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: To allow MEIS benefit against 6 Shipping Bills No.(i) 5331097 dated 10.04.2017, (ii) 6881897 dated 21.06.2017, (iii) 7517965 dated 21.07.2017, (iv) 9915764 dated 15.11.2017, (v) 1692483 dated 21.12.2017 and (vi) 2688562 dated 06.02.2018.

The applicant stated that they are small exporters of handicrafts items. Due to the past lockdown and Covid-19 pandemic their exports are declined the worst even the staff left. Due to this crisis they are unable to apply for the benefit on time. As they are also unaware the validity to apply within 3 years as their Accountant left the job without giving any prior information on applying for this benefits. Payment was received on time. However, they are facing the hardest time ever in this pandemic loss of business. Hence, they are requesting to allow MEIS benefit against the above mentioned six Shipping Bills without late cut.

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. 38 M/s. Aurobindo Pharma Ltd., Hyderabad
F.no. HQRPRCAPPLY00072603AM21
Meeting No.12/AM23 held on 23.08.2022

Subject: Close of Old 140 Numbers Advance Authorization issued between March 2017 to December 2019 by giving retrospective effect corrigendum / Notification.

The applicant stated that vide Notification No.02/(RE 2003)/2002-2007 dated 31.03.2003 issued amending (ITC)HS classification of export and import items, inter alia, imposing conditions relating to policy for import of 6-APA to the effect that it is free subject to registration and other requirements as administered by Drug Controller General of India under the provisions of Drugs and Cosmetics Act. They have represented to DGFT vide letter dated 01.08.2006 stating that 6-APA is a chemical intermediate product manufactured from penicillin G potassium and does not have any therapeutic value i.e. it cannot be consumed directly as a Drug. DGFT issued a notification no.36 (RE 2006)/2004-09 dated 21.11.2006 omitting policy condition imposed for import of 6-APA. DGFT vide PN No.62/2015-20 dated 24.03.2017 amended Appendix-4J of HBP by inserting 6-APA at Sl.No.3 by re-imposing Drug condition i.e. if imported from unregistered source importer has to follow pre-import condition and EO has to be completed within 12 months from date of each import. Vide PN No.54 dated 02.01.2020 by amending the import item 6-APA from Appendix-4J has been removed. Based on PN No.54 dated 02.01.2020, they have requested to RA to close their advance authorisations of 6-APA import against which EOD documents submitted. However, RA has rejected their request stating that PN No.54 dated 02.01.2020 is applicable prospectively only. Consequently 135 number of advance authorisations are pending at RA for closing. Hence, they are requesting to issue a suitable corrigendum/circular against PN No.54 dated 02.01.2020 as retrospective effect to enable them to close all their old advance authorisations.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee decided to refer the issue to PC-4 Division for its examination and resolution.

(Action: Applicant/PC-4 Division)

Case No. 39 M/s. Alembic Pharmaceuticals Limited, Gujarat
F.no. HQRPRCAPPLY00000458AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Permission to manufacture Azithromycin from imported KSM (i.e. Erythromycin Base imported from Abbvie, USA site and such manufacturing site is registered with CDSCO) and to supply the same in domestic market against Advance Authorization No.3411000070 dated 05.01.2021.

The applicant stated that they had made 2 PRC Applications for the same AA No.3411000070 dated 05.01.2021. They had made first PRC Application F.No.HQRPRCAPPLY00282359AM22 on 10.12.2021 with a subject – extension of EOP against AA No.3411000070 dated 05.01.2021 and waive off composition fees. Later on after 2 months when the Covid cases were on rise in December, 2021 and January, 2022 and after getting principal clearance from the office of DCGI, they made the second PRC Application for the same AA No.3411000070 dated 05.01.2021, bearing F.No.HQRPRCAPPLY00343129AM22 submitted on 04.02.2022 for Relaxation by way of allowing to use KSM (i.e. Erythromycin Base imported from Abbvie, USA) to manufacture Azithromycin for domestic market. Realising that they have made 2 Applications for the same advance authorisation they sent an email for withdrawing one of the applications, but inadvertently by mistake they withdrew F.No.HQRPRCAPPLY00343129AM22 submitted on 04.02.2022 instead of F.No.HQRPRCAPPLY00282359AM22 submitted on 10.12.2021. They deeply regretted for the mistake and request to consider and restore the application dated 04.02.2022 for relaxation by way of allowing to use KSM to manufacture Azithromycin and withdraw /Cancel F.No.HQRPRCAPPLY00282359AM22 submitted on 10.12.2021 for the same Advance Authorisation No.3411000070 dated 05.01.2021.

Decision: The Committee discussed the case on the basis of submission made by the firm and decided to defer the case and ask the firm to submit copy of clear cut NOC/approval from DCGI/CDSCO before taking the decision.
(Action: Applicant)

Case No. 40 M/s. Manorama Industries Limited, Mumbai
F.no. HQRPRCAPPLY00002695AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Waiver of 90 days EOP condition and allow 6 Months EOP extension against Advance Authorization No.0310835229 dated 05.03.2020.

The applicant stated that their export product Shea Stearine falls under Chapter 15 and it has notified SION 15 and basic raw material of Shea Nut falling under Chapter 12. They have set up their unit during 2019. The FSSAI vide notification dated 27.07.2020 has specified FFA content in Shea Stearine to 0.25% against earlier 2.5% FFA content. In order to meet FSSAI latest parameters they have to again streamline their plant and to also install additional machinery. This took more than 6 months. Furthermore, they have to first send samples of export product of Shea Stearine to the foreign buyer as they have to satisfy themselves that FFA content and other technical parameters are met as Shea Stearine is mainly used in the production of Food, Chocolate, Confectionery, Bakery and Cosmetics by various reputed international companies for which meeting of strict technical parameters are very essential. More than 90% of the Shea Nut are imported into India from 5 African countries of Ghana, Benin, Togo, Nigeria and Costo D'Ivory. Shea Nut has its seasonal crop and is available only during 5 months between November to March. The exports of Shea Stearine are made to various foreign buyers in around 20 MT consignments. They have already fulfilled 53.91% EO within original 18 months of EOP. In view of non availability of the raw material of Shea Nut for manufacture of export product of Shea Stearine throughout the year it is not possible to meet the 90 days EOP condition under Appendix 4J specifically for their export product falling under Chapter 15. Hence, they are requesting to waive the 90 days EOP condition for exports from each import consignment for export of Shea Stearine falling under Chapter 15 against the subject advance authorisation and also to grant 6 months EOP from the date of endorsement for fulfilment of balance EO of 36%.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to allow EOP extension of Advance Authorization No.0310835229 dated 05.03.2020 for a further period of 90 days from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. This is last and final EOP extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 41 M/s. Manorama Industries Limited, Mumbai
F.no. HQRPRCAPPLY00002733AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation /waiver of delay beyond 90 days EOP under appendix 4J and extension of EOP against Advance Authorization No.0310838991 dated 19.10.2020.

The applicant stated that their export product Shea Stearine falls under Chapter 15 and it has notified SION 125 and basic raw material of Shea Nut falling under Chapter 12. They have set up their unit during 2019. The FSSAI vide notification dated 27.07.2020 has specified FFA content in Shea Stearine to 0.25% against earlier 2.5% FFA content. In order to meet FSSAI latest parameters they have to again streamline their plant and to also install additional machinery. This took more than 6 months. Furthermore, they have to first send samples of export product of Shea Stearine to the foreign buyer as they have to satisfy themselves that FFA content and other technical parameters are met as Shea Stearine is mainly used in the production of Food, Chocolate, Confectionery, Bakery and Cosmetics by various reputed international companies for which meeting of strict technical parameters are very essential. More than 90% of the Shea Nut are imported into India from 5 African countries of Ghana, Benin, Togo, Nigeria and Costo D'Ivory. Shea Nut has its seasonal crop and is available only during 5 months between November to March. The exports of Shea Stearine are made to various foreign buyers in around 20 MT consignments. They have already fulfilled 53.91% EO within original 18 months of EOP. In view of non availability of the raw material of Shea Nut for manufacture of export product of Shea Stearine throughout the year it is not possible to meet the 90 days EOP condition under Appendix 4J specifically for their export product falling under Chapter 15. Hence, they are requesting to waive the 90 days EOP condition for exports from each import consignment for export of Shea Stearine falling under Chapter 15 against the subject advance authorisation and also to grant 6 months EOP from the date of endorsement for fulfilment of balance EO of 25.42%.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to allow EOP extension of Advance Authorization No.0310838991 dated 19.10.2020 for a further period of 90 days from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. This is last and final EOP extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 42 M/s. Manorama Industries Limited, Mumbai
F.no. HQRPRCAPPLY00002750AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Waiver of pre import condition for export product of chapter 15 and 6 Months EOP extension against Advance Authorization No.0310837364 dated 23.07.2020.

The applicant stated that they have set up a manufacturing unit in the year 2019 for export of CBE – Cocoa Butter Equivalent, covered under HS code 15179090 in Raipur in Chhattisgarh and are providing employment to Tribal in nearby forests. The import items are PMF – Palm Mild Fraction (HS Code 15119090) and Shea Nut (HS Code 12079990). When they set up their unit in 2019 then during the manufacturing of export product from the raw material of Shea Nut they had to reduce the FFA content from the Shea Nut from 8% to 2.5%. But after the FSSAI notification dated 27.07.2020 the FFA content in the export products manufactured from Shea Nut has been reduced to 0.25% against earlier 2.5% FFA content. In order to meet FSSAI latest parameters they have to again streamline their plant and to also install additional machinery. This took more than 6 months. The main crop of Shea Nut is in 5 African countries of Ghana, Benin, Togo, Nigeria and Costo D'Ivory. India's import of Shea Nut from these 5 countries constitutes to more than 99% of India's total imports. Since there is no crop of raw material of Shea Nut between November to March and no imports are available between April to October. In view of urgency of execution of export orders for CBE they have utilized the Shea Nut from their stock of other advance authorisations and subsequently replenished the stock of Shea Nut to subject advance authorisation. The import items for the export product falling under Chapter 15 falls under pre-import condition and 90 days EOP from import of each import consignment under DGFT's PN No.57 dated 25.01.2018. They have fulfilled 63.40% EO in quantity terms within original EOP of 18 months and have also achieved more than 15% value addition against the subject advance authorisations and are submitting a composite application for EOP and exports made under 4J to RA, Mumbai. Hence, they are requesting for their export product CBE-Cocoa Butter Equivalent covered under HS Code 1519091 the delay pre-import condition be waived and also EOP granted for 6 months from the date of endorsement.

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 for waiver of pre-import condition and EOP extension.

(Action: Applicant)

Case No. 43 M/s. Manorama Industries Limited, Mumbai
F.no. HQRPRCAPPLY00002699AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Waiver of pre-import condition for import of Shea Nut against Advance Authorization No.0310837365 dated 23.07.2020 for regularization of exports already completed.

The applicant stated that they have set up a manufacturing unit in the year 2019 for export of Shea Butter, covered under HS code 15179091 in Raipur in Chhattisgarh and are providing employment to Tribal in nearby forests. The import items is Shea Nut (HS Code 12079990). When they set up their unit in 2019 then during the manufacturing of export product from the raw material of Shea Nut they had to reduce the FFA content from the Shea Nut from 8% to 2.5%. But after the FSSAI notification dated 27.07.2020 the FFA content in the export products manufactured from Shea Nut has been reduced to 0.25% against earlier 2.5% FFA content. In order to meet FSSAI latest parameters they have to again streamline their plant and to also install additional machinery. This took more than 6 months. The main crop of Shea Nut is in 5 African countries of Ghana, Benin, Togo, Nigeria and Costo D'Ivory. India's import of Shea Nut from these 5 countries constitutes to more than 99% of India's total imports. Since there is no crop of raw material of Shea Nut between November to March and no imports are available between April to October. In view of urgency of execution of export orders for CBE they have utilized the Shea Nut from their stock of other advance authorisations and subsequently replenished the stock of Shea Nut to subject advance authorisation. The import items for the export product falling under Chapter 15 falls under pre-import condition and 90 days EOP from import of each import consignment under DGFT's PN No.57 dated 25.01.2018. They are requesting for waiver of pre-import condition for imported of Shea Nut against exports from each consignment for export of Shea Butter falling under Chapter 15 be waived and post imports made for Shea Nut and replenished from the stock of other advance authorisations for Shea Nut be regularized against the subject advance authorisation.

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 for waiver of pre-import condition for regularisation of exports already made.

(Action: Applicant)

Case No. 44 M/s. Manorama Industries Limited, Mumbai
F.no. HQRPRCAPPLY00002696AM23
Meeting No.12/AM23 held on 23.08.2022

Subject: Waiver / Condonation of delay beyond 90 days EOP under appendix 4J as per PN No.5 dated 25.01.2018 for their export product covered under Chapter 15 against 5 Advance Authorization No.(i) 0310832175 dated 11.10.2019, (ii) 0310835294 dated 09.03.2020, (iii) 0310835605 dated 15.04.2020, (iv) 0310839030 dated 20.10.2020 and (v) 0310839179 dated 28.10.2020.

The applicant stated that their export product Shea Stearine falls under Chapter 15 and it has notified SION 125 and basic raw material of Shea Nut falling under Chapter 12. They have set up their unit during 2019. The FSSAI vide notification dated 27.07.2020 has specified FFA content in Shea Stearine to 0.25% against earlier 2.5% FFA content. In order to meet FSSAI latest parameters they have to again streamline their plant and to also install additional machinery. This took more than 6 months. Furthermore, they have to first send samples of export product of Shea Stearine to the foreign buyer as they have to satisfy themselves that FFA content and other technical parameters are met as Shea Stearine is mainly used in the production of Food, Chocolate, Confectionery, Bakery and Cosmetics by various reputed international companies for which meeting of strict technical parameters are very essential. More than 90% of the Shea Nut are imported into India from 5 African countries of Ghana, Benin, Togo, Nigeria and Costo D'Ivory. Shea Nut has its seasonal crop and is available only during 5 months between November to March. The exports of Shea Stearine are made to various foreign buyers in around 20 MT consignments. They have fulfilled entire EO and also achieved more than 15% value addition against all the 5 advance authorisations and are submitting a composite application for their clubbing and EODC. In view of non availability of the raw material of Shea Nut for manufacture of export product of Shea Stearine throughout the year it is not possible to meet the 90 days EOP condition under Appendix 4J specifically for their export product falling under Chapter 15 against their above mentioned 5 advance authorisation. Hence, they are requesting for condonation

/waiver of delay beyond 90 days EOP under Appendix 4J for export products covered under Chapter 15 against the above mentioned 5 advance authorisations.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and decided to allow EOP extension of 5 Advance Authorization No.(i) 0310832175 dated 11.10.2019, (ii) 0310835294 dated 09.03.2020, (iii) 0310835605 dated 15.04.2020, (iv) 0310839030 dated 20.10.2020 and (v) 0310839179 dated 28.10.2020 for a further period of 90 days from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. This is last and final EOP extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 45 M/s. Shri Jagannath Steels & Power Ltd, Keonjhar
F.no. 01/37/218/166/AM-18/EPCG-II
Meeting No.12/AM23 held on 23.08.2022

Subject: Condonation of delay in submission of installation certificate against EPCG Authorization No.2330001011 dated 05.06.2014.

This is review case of EPCG Committee Meeting dated 25.05.2022 (Case No.78), wherein EPCG Committee decided to recommend the case to PRC. The applicant stated that they only objection in their case was that there was a delay of 28 months from the time of expiry of six months after the machinery was imported under EPCG authorisation and the time when the installation certificate was issued by the Customs. Various representations have been made by the company to establish that due to Force Majeure conditions, they were unable to install the plant and machinery on time. After several rejections, they have filed a representation with the EPCG Committee which was also rejected on unjustifiable reasons. Mines issued notification dated 17.05.2014 for closure of all mining activities with immediate effect and with indefinite re-opening, to M/s Kay Pee Enterprises who is a sole proprietorship concern of Shri Prashant Ahluwalia who is also a Director and majority share holder in this company. Mines order dated 13.05.2015 allowing to resume mining operations. On 04.07.2017 received certificate of Central Excise accepting installation of equipment procured under EPCG authorisation. Date of last import is 25.07.2014 as per EPCG authorisation. Based on this, the last date of installation as per EPCG authorisation is 24.01.2015. Within the period of two blocks allowed they have executed Rs.600.83 Crores worth of export as opposed to their obligation of Rs.95.58 Crores i.e. 600% more than their EO.
Further stated that to ensure installation of the machinery within the allowed time, they have approached many banks for loan facilities but due to the order of closure of mining operations, no bank was willing to extend any financial assistance to them. The imports under EPCG authorisation was only of Rs.67 Crores out of the total Rs.240 Crores that was required for setting up the entire operations of the company. One the mines were re-opened they again had to organize the funds required to erect and install the whole

plant and machinery and since they had not external source of funding, it took them some time to organize the necessary funds. Thus the delay in installation of plant and machinery was purely due to Force Majeure reasons and not any deliberate mal-intent on their part. Hence, the irrefutable proof that the reasons for delay were beyond their control, they are requesting for condonation in delay in installation of plant and machinery against the above mentioned EPCG authorisation.

Decision: The Committee examined the submission made by the firm along with the letter dated 11.03.2022 received from DRI and discussed the matter at length. Accordingly, the Committee decided to accede to the request of the firm for condonation of delay in submission of installation certificate against EPCG Authorization No.2330001011 dated 05.06.2014. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Cuttack)

*****