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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 22.03.2024 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 33AM24 held on 22.03.2024

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
4. Shri S.C.Agarwal Addl.DGFT
5. Shri Rakesh Kumar Addl.DGFT
6. Shri Randheep Thakur Joint DGFT
7. Shri K.V. Tirumala Joint DGFT
8. Shri K.M. Harilal Joint DGFT

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

S.No.	Name of the firm
1.	M/s. R R Kabel Limited, Mumbai.
2.	M/s. Mealdom LLP, Gurgaon.
3.	M/s. Asiatic Electrical & Switchgear Private Limited, New Delhi.
4.	M/s. Privi Exports Private Limited, Kolkata.
5.	M/s. Mercedes-Benz Research and Development India Private Limited, Bengaluru.
6.	M/s. Takshasila Healthcare and Research Service Private Limited, Bangalore.
7.	M/s. New Alliance Fine Chem Private Limited, Mumbai.
8.	M/s. Groz Engineering Tools Private Limited, Haryana.
9.	M/s. Radnik Exports Global Private Limited, Gurgoan.
10.	M/s. Maxmed Life Sciences Private Limited, New Delhi.
11.	M/s. Dips Bioscience Private Limited, Thane.
12.	M/s. Shri Hari Industries, Ahmedabad.
13.	M/s. Ratnamani Metals and Tubes Limited, Ahmedabad.
14.	M/s.Shakti Precision Components [India] Private Limited, Bangalore.
15.	M/s. Capital Impex Pvt Ltd, Delhi.
16.	M/s. Mulberry Silks Limited, Bangalore.
17.	M/s. National Engineering Industries Limited, Jaipur
18.	M/s. Scorodite Stainless India Private Limited, Makhupura

19.	M/s. Dips Bioscience Private Limited, Thane.
20.	M/s. Dips Bioscience Private Limited, Thane.
21.	M/s. Dips Bioscience Private Limited, Thane.
22.	M/s. Akash Agro Industries, Sidhpur
23.	M/s. Salem Food Products Private Limited.
24.	M/s. Cleena Industries Private Limited.
25.	M/s. CTA Apparels Pvt Ltd, New Delhi
26.	M/s. PanilaChem Limited, Bhavnagar
27.	M/s. Dips Bioscience Private Limited, Thane.
28.	M/s. Synergy Lifestyles Private Limited, Mumbai.
29.	M/s. Horsewear [India], Kanpur
30.	M/s. Birla Group Holdings Private Limited, Mumbai
31.	M/s. MGS GovindharaajuluChettiar and Sons
32.	M/s. Diamond Engineering [Chennai] Private Limited, Kancheepuram
33.	M/s. Reliable Diesel Engineers Private Limited, Faridabad
34.	M/s. Woodland Import & Export, Trivandrum
35.	M/s. Bajaj Healthcare Limited, Thane
36.	M/s. Whitelotus Industries Limited, Surat
37.	M/s. Bostik India Private Limited, Bangalore
38.	M/s. Viswa Silks, Bangalore
39.	M/s. O.C. Sweaters LLP, Gurgaon
40.	M/s. Steel Authority of India Ltd, Kolkata
41.	M/s. Steel Authority of India Ltd, Kolkata
42.	M/s. Colourtex Industries Private Limited, Mumbai
43.	M/s. Luthra Industrial Corporation, Agra
44.	M/s. VJ Jindal Cocoa Private Limited, Mumbai
45.	M/s. K.T.C. [India] Private Limited, New Delhi
46.	M/s. Big Box Containers Private Limited, Ahmedabad
47.	M/s. Johnson Controls India Private Limited,Pune
48.	M/s. Zenotech Laboratories Limited, Hyderabad
49.	M/s. Frigorifico Allana Private Limited, Mumbai (PH)
50.	M/s. Greenleaf Extractions Private Limited, Cochin (PH)

Case No.01 M/s. R R Kabel Limited, Mumbai.

F.No. HQRPRCAPPLY00007902AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for EOP extension against Advance Authorization No.0310823944 dated 24.09.2018.

Applicant Statement: The applicant stated that they have not fulfilled export obligation under advance authorization due to global slowdown. Now they have received export order from the foreign buyer against the export product, they are completed import 100% and export completed 90% and therefore they get export excess Import for duty payment. Hence they are requesting to allow six month EOP extension against subject authorization.

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

(Action: Applicant)

Case No.02 M/s. Mealdom LLP, Gurgaon.

F.No. HQRPRCAPPLY00005977AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for amendment of EPCG Authorization No. 0530166213 dated 02.11.2015 and Authorization No. 0530165501 dated 29.07.2015.

This is a review case of EPCG Committee meeting held on 15.11.2022 wherein Committee reject the case.

Applicant Statement: In this review case they have stated that they have started their business model in the F.Y. 2015-16. In Nov 2016, demonetization impacted all Industries as well as food & beverage industry, as a result it suddenly had an immediate impact on business as well. At that time, primary business was providing ready-to-eat products for consumers across Delhi-NCR, being sold at retail outlets near high-traffic areas such as office complexes, metro stations, etc. In parallel, they were focusing on standardizing food products for exporting to companies in UK & USA. They had also started having meetings with those companies, and they had visited their facility to taste their samples. As a result of demonetization, their distributors and retailers in the domestic market focused away from new & upcoming products like their, and this severely impacted their cash flow. Because of suddenly reduced cash flow due to demonetization, they also had to halt their export-oriented activities. They were eventually forced to halt all production despite significant investments in automated equipment and recipe development. They were unable to manufacture and export food products and suffered significant losses, causing their business to cease operations. As a result, they attempted to find an additional source of money by beginning to provide food services to clients in the food and beverage industries and producing recipes on contract. They deployed imported equipment to create recipes for making consistent Indian home-style foods through an innovative automated method, as their business strategy was centred on individually packed low-cost Indian home-style meals. They were successful in exporting recipes for stabilised Indian meals made using automated equipment to food and beverage sector clients in the United Kingdom and the United States. In the interim, they satisfied their Export Obligation by exporting services rather than items. According to policy, the PRC committee and DGFT has the authority to alter the export item from "Food Product" to "Food Services" in their license under the public interest pass such orders or grant such exemption/relaxation or relief on the ground of genuine hardship from any provision of foreign trade policy (FTP) or any procedures. Hence they are requesting to allow amendment in the item against subject authorizations.

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

(Action: Applicant)

Case No.03 M/s. Asiatic Electrical & Switchgear Private Limited, New Delhi.

F.No. HQRPRCAPPLY00000664AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for relaxation under para 2.58 of FTP for import of mandatory spares (FUSES SPARES) against Advance Authorization No. 0510251101 dated 16.10.2009.

This is a defer case of PRC Meeting No.22/AM24 held on 05.12.2023 (Case No.33) wherein Committee refer the case to PC-4 Division for further examination.

Applicant Statement: This case was last considered in PRC Meeting No.03/AM24 held on 12.05.2023 (Case No.42) and Committee decided to accede to the request and allowed relaxation of policy provisions to allow only 10% spares against subject license. Now the applicant requested for relaxation for import of mandatory spares HRC Fuses for Government of Ethiopia Tender supply order to the extent of 25.85% of CIF value of Authorization as against 10% spares be considered and allowed in terms of para 4.10 of FTP. Your Honor has allowed 10% spare parts of CIF Value of imports in PRC Meeting No 03/AM24 case no. 42 held on 15.12.2023. We supplied 25.85% spare parts as per mandatory condition of Ethiopian Government Tender as per documents on record. We were awarded Tender for FOB Value of INR 4.19 Crores. We manufactured and supplied the goods. The export proceeds have also fully realized. We would not have been able to get the order if spare parts of 25.85% not supplied.

Considering it was mandatory and our request is one time for regularization purposes.We pray before your honour to kindly consider and allow spare parts of 25.85% as against 10% considering supply against Tender for mega order.The CIF Value of additional 15.85% spare parts comes to INR 32.16 Lakhs as against total order of INR 52.45 Lakhs.

CLA Deficiency Letter. We have received a letter F.No 05AE04003107AM24 dated 08.03.2024 from CLA, New Delhi advising to pay customs duty + Interest. (Copy enclosed)

We pray under Para 2.58 of FTP before Honourable DG to consider and grant relaxation of policy para 4.10 on grounds of adverse impact on trade for export against supply of TENDER ITEMS to overseas Government of Ethiopia: -

1. Prayer to Grant of Relaxation for import of mandatory spares(HRC FUSES SPARES) for Government of Ethopia Tender supply to the extent of 25.85%, as against 10% allowed as per para 4.10 of FTP for regularization of our case of mandatory spares already imported and supplied as per Tender requirement.
2. Prayer to consider that supply of HRC Fuses spares was against TENDER SUPPLY of Government of Ethiopia without any option to restrict spares to 10% as per our Foreign Trade Policy.
3. Prayer to consider that this order currently under reference has earned foreign exchange of Rs 4,19,84,625/- already realised.
4. Prayer to consider that this order would have been awarded to CHINA, had we not supplied the required quantity of FUSES SPARES.
5. Prayer to also consider that Margin in TENDER DOCUMENTS in the competitive international market where China is a big threat are already so minimum that loading of custom duty for additional spares will make us uncompetitive.

Prayer and Humble Request to upload Minutes of PRC Meeting before 31st March, 2024 with a hope for favourable decision of our case came up in meeting that will save us from genuine hardship of payment of customs duty and interest for our same case under Amnesty Scheme closing on 31.03.2024.

Comments of PC-4 were also seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has faced a genuine hardship which were beyond their control. The Committee decided to accede to the request and allowed relaxation of policy provisions to allow 25.85% spares against Advance Authorization No. 0510251101 dated 16.10.2009. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting. PRC Section would send advance intimation in view of Amnesty scheme.

(Action: Applicant/CLA-New Delhi)

Case No.04 M/s. Privi Exports Private Limited, Kolkata.

F.No. HQRPRCAPPLY00007237AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for re-credit of duty credit amounting to Rs.17,24,057/- in the MEIS Scrip No. 0219102761 dated 04.10.2021 and revalidation for a period of six months from the date of endorsement.

Applicant Statement: The applicant stated that as per Customs Refund Order, duty credit value for an amount of Rs.17,24,057/- may kindly be re-credited to MEIS Scrip No.0219102761 dated 04.10.2021. The MEIS Scrip was issued on 04.10.2021 and stands expired on 03.10.2022. So, revalidation for a period of six months may kindly be granted from the date of endorsement of the revalidation in terms of provision of paragraph 2.20(d) of the Hand Book of Procedures, 2023. Data for such revalidation may also be transmitted to Customs Server at the earliest for facilitating effective utilization of the Scrip in terms of the general provision of paragraph 2.20 of the Hand Book of Procedures, 2023. Hence they are requesting to allow re-credit of duty credit amounting to Rs.17, 24,057/- in the MEIS Scrip No. 0219102761 dated 04.10.2021 and revalidation for a period of six months from the date of endorsement.

Decision: The Committee discussed the case on the basis of justification provided by the applicant and concluded that genuine hardship is there in this case and therefore decided to accede to the request of the firm and allowed re-credit of duty credit amounting to Rs.17,24,057/- in the MEIS Scrip No. 0219102761 dated 04.10.2021 and revalidation for a period of six months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No.05 M/s. Mercedes-Benz Research and Development India Private Limited, Bengaluru.

F.No. HQRPRCAPPLY00007236AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for import of one Left Hand Drive (LHD) Used Mercedes-Benz Vehicle for purpose of conducting testing on the Vehicles imported for R & D testing purposes only.

Applicant Statement: The applicant stated that they are registered company in India, is a subsidiary of Mercedes-Benz AG(MBAG). The key area of focus of MBRDI is to support research and product development and Mercedes-Benz IT in SEZ, MBRDI operates as service provider and executes engineering design service and software development activities on behalf of MBAG and its other affiliates. The applicant inter alia performs services in the nature of testing of vehicles and vehicle components. Services rendered to overseas entities are thereafter utilised for the purpose of customer resolution, integration and product development for further manufacture at the overseas parent's premises. The applicant proposing to provide certain testing services to in relation to specific car models. To render its services, the applicant requires import of cars conforming the various specifications. The vehicles are required to be imported from MBAG as Indian variants of Mercedes Benz models do not contain the high end functionalities available in overseas models. The applicant therefore, is in urgent requirement to import used vehicles as proposed given it seeks to maximise the effectiveness of testing by conducting the same in real life scenarios which are true to customer experience. Optimum conduct of tests will also enhance ability to innovate for customer specific issues and reduce the turnaround time in resolving the same. At the Moment, only Roll-on-Roll-off (Ro-Ro) ship dock in Mumbai Seaport, Ro-Ro Vessel transit time is very high and very few ships are operating between Germany to Mumbai Seaport. So, it has become difficult for them to import the vehicle quickly and to complete the project that their customers expect from them. It also leads to revenue losses at the company and country levels. They are looking for an alternative way to import via other seaports through closed containers or airports for the reason stated above and to achieve faster shipments timelines. This will help them in importing the vehicles as quickly as the business expects. Hence they are requesting to allow import of one Left Hand Drive (LHD) Used Mercedes-Benz Vehicle for purpose of conducting testing on the Vehicles imported for R & D testing purposes only.Because this is a critical testing vehicle for project delivery from SEZ location, there is high possibility of project diversion to another Mercedes-Benz R&D centre / third party location in a difference country if we have not confirmed on shipping of this vehicle.

Particulars	Mercedes Benz S Class
Make and Model	E200
Colour	Blue
Chassis No	W1KLF5AB6RA000462
Engine ID	25495199021209
Furl type	Petrol
Year of Manufacture	2022
Country of Manufacture	Germany
Value	81,500.00 Pound approx. (including measurement devices).
Condition	Used
Configuration	Left Hand Drive
Shipment from	Mercedes-Benz AG, Germany.

Comments of PC-2 were seen.

Decision: The Committee examined the case on the basis of justification provided by the firm and decided to accede to the request of the firm and allowed to import one left hand drive used Mercedes Vehicle via air at Chennai Airport/ Mumbai Airport or import via sea at Chennai Seaport/ Nhavasheva Seaport (single Port to be specified by PC-2 based on request of applicant) for R&D Testing purpose only. The vehicle shall not be permitted to ply on public road without permission of MoRTH.

(Action: Applicant/ PC-2 for issue of letter for single port.)

Case No.06 M/s. Takshasila Healthcare and Research Service Private Limited, Bangalore.

F.No. HQRPRCAPPLY00007199AM24

Meeting No.33AM24 held on 22.03.2024

Subject: To allow Consider Group Company Earnings for Fulfil Export Obligation EPCG Authorization No. 0730012162 dated 27.02.2013.

This is a defer case of PRC Meeting No.29/AM24 held on 15.02.2024 (Case No.33) wherein Committee defer the case.

Applicant Statement: In this review application, the firm has stated as under:-

1. Entire earning of foreign exchange of Holding Company was from services rendered to patients from premises from premises of subsidiary Company where imported goods had been installed.
2. Holding Company has no other business activity than running the hospital leased out from subsidiary company.
3. Subsidiary company has no other income other than rent received from holding company against lease of hospital premise.
4. Foreign Exchange earned by Holding Company was not used for fulfilment of other obligations. No other obligations had been imposed on them.
5. THOPL, and THRSPL, have filed for merger of THRSPL, into THOSPL, to avoid additional statutory transaction cost which will be finalized by May 2023.
6. Consequent of merger the firm has requested for considered for fulfilment of EO for subject EPCG Authorization. This facility will be prospective from date of merger but not retrospective as the extended EOP expires on 27.02.2023 and if benefit of merger is to be availed they will be required to extend EOP further. The firm has requested to permit fulfilment of EO from export earnings received from the Holding company during 2016-17 period itself.
7. The NCLT having approved the merger of Holding Company (THOPL in whose name the Foreign Exchange was earned) with the subsidiary company (THRSPL in whose name the export obligation was pegged).
8. Hence they are requesting to allow consider Group Company Earnings for Fulfil Export Obligation EPCG Authorization No. 0730012162 dated 27.02.2013.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After discussion in detail, the Committee decided to consider Foreign Exchange earnings of Group Company towards fulfilment of Export Obligation of EPCG Authorization No. 0730012162 dated 27.02.2013 up to a maximum of 50% of the total EO. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Bangalore)

Case No.07 M/s. New Alliance Fine Chem Private Limited, Mumbai.

F.No. HQRPRCAPPLY00007930AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for revalidation of Advance Authorization No. 0311021123 dated 03.02.2023.

Applicant Statement: The applicant stated that they have completed their export against this licence. They have submitted for EODC on dt. 12.06.2023 and EODC received on dt 01.01.2024 after 8 month and now their licence has been expired on dt 03.02.2024. Hence they are requesting to allow revalidation of the above mentioned authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and decided to refer to PC-4 for taking-up the problem faced by the firm with EGTF.

(Action: Applicant/PC-4)

Case No.08 M/s. Groz Engineering Tools Private Limited, Haryana.

F.No. HQRPRCAPPLY00007913AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for deduction/Waiver of Late Cut Fee for issuance of MEIS scrip.

Applicant Statement: The applicant stated that they are requesting for Exemption Under Para 2.59 Of Foreign Trade Policy (FTP) 2023 to Allow MEIS Benefit, Without Any Late Cut for the following (32) Thirty Two shipping Bills: a) Shipping Bills of FY 2018-2019: (09) Nine Shipping Bills: As All E-BRCS Has Been Uploaded By The Bank After 28.02.2022 (After the Last date to apply), however, all the Overseas Payments had been realized within time. b) Shipping Bills of FY 2019-2020: (20) Twenty Shipping Bills: (i) As E-BRCS for 17 Shipping Bills Has Been Uploaded By The Bank After 28.02.2022 (After the Last date to apply), however, all the Overseas Payments had been realized within time. (ii) As EBRCS for Rest 03 Shipping Bills Has Been Uploaded by the Bank on 25.02.2022 & on 28.02.2022 (On the Last date to apply), and they could not file due to Cooling period, as attaching of EBRC to claim MEIS need 72 Hours. c) Shipping Bills of FY 2020-2021 (01.04.2020 to 31.08.2020) : (03) Three Shipping Bills: As All E-BRCS Has Been Uploaded By The Bank After 30.04.2022 (After the Last date to apply), however, all the Overseas

Payments had been realized within time. Hence they are requesting to allow deduction/waiver of Late cut fee against 32 MEIS scrip.

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

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

Case No.09 M/s. Radnik Exports Global Private Limited, Gurgoan.

F.No. HQRPRCAPPLY0007931AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0510413721 dated 27.02.2020.

Applicant Statement: The applicant stated that they have imported fabric but could not utilise due to corona , but latter they got fresh order to utilise the imported qty. Accordingly they applied for EOP extension granted the same, but due to some technical issue they could not utilise the imported fabric within validity of the authorisation. Now the same is rectify but the EOP validity laps. They had applied for EOP extension and the same has been approved up to 29.02.2024. After grant of EOP extension they had applied for EOP extension in CLA but the system shows first apply for amendment then apply for EOP extension. Accordingly they had applied for amendment and the same is granted on 01.03.2024. Hence they are requesting to allow EOP extension up to 31.08.2024 against subject authorization.

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

(Action: Applicant)

Case No.10 M/s. Maxmed Life Sciences Private Limited, New Delhi.

F.No. HQRPRCAPPLY00007935AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0510407416 dated 02.08.2018.

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

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

(Action: Applicant)

Case No.11 M/s. Dips Bioscience Private Limited, Dombivali, Thane

F.No. HQRPRCAPPLY00008192AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311000192 dated 16.01.2020.

Applicant Statement : The applicant stated that they are requesting for EOP extension for regularization purpose, licence issued under Policy Circular No.9 (RE-2003)/2002-2007 Dtd.30.06.2003 Vide against Advance Auth: No.0311000192 DT.16.12.2020..R.A. File No.03AA04011787AM21. They are manufacturer exporter of Pharmaceutical products & formulations and have a request for considering of export which is of EOP under Policy Circular No.9 (RE-2003)/2002-2007 Dtd. 30.06.2003, due to covid-19 pandemic period their factory was running with limited workers and time period so all their shipment got delay and also transportation and available to vessel for export was also lesser so they could not complete Exports on time under above advance licences., Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 31.07.2022 against advance authorization No. 0311000192 dated 16.01.2020 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.12 M/s. Shri Hari Industries, Ahmedabad.

F.No. HQRPRCAPPLY00004573AM23

Meeting No.33AM24 held on 22.03.2024

Subject: Request for application for grant of TMA assistance against Transport and Marketing Assistance Authorization No. 80086423 dated 18.10.2019.

Applicant Statement: The applicant stated that they have made online application for Transport Management Assistance vide file number mentioned above for the period of 1st March 2019 to 31st March 2019 on 18.10.2019, physically submitted to the RA Ahmedabad on 06.11.2019 for the Claim Amount of Rs. 3,54,000. However, the concerned FTDO of RA Ahmedabad has issued a letter dated 26.11.2019 the application stating as follow; Payment received in INR and as per para 6(c) of notification dated 27/2/2019, the TMA will be eligible only if payments for the exports are received in free foreign exchange through normal banking channel. It is also informed that Iran is not covered under gulf countries. In response to the above rejection, they have submitted that as per para 2.53 of the FTP-2015-20 which clearly states that Export to Iran Realizations Indian Rupees to be eligible for FTP benefits / incentives, relevant extract of the same is produced here in under Notwithstanding the provisions contained in para 2.52 (a) above, export proceeds realized in Indian Rupees against exports to Iran are permitted to avail exports benefits / incentives under the Foreign Trade Policy (2015-20), at par with export proceeds realized in freely convertible currency. From the above provision it is construed that exports proceeds realized in Indian rupees from Iran shall be treated at par with exports proceeds realized in freely convertible currency, Hence, the condition stated in the para 6(c) of the notification dated 27.02.2019 is getting fulfilled. Further it is also submitted with department of good self that as per Annexure-2 of the DGFT - Notification No. F. No. 17/3/2018-EP (Agri.IV) - dated 27/02/2019 as amended through notification no. F. No. 17/3/2018-EP (Agri. IV) 06-06-2019, Iran is considered under the Gulf Countries. On not being received any further communication from department and in spite of being eligible for the claim to the exports made to IRAN under TMA, they have made an Additional Submission for grant of TMA Claim (Revised Claim Amount is Rs. 1,10,600) after removing SB of IRAN for which amount has been received in INR and for that they have submitted Revised CS Certificate and Pre-Receipt on 05.07.2021 after removing SB of IRAN. They have also submitted Request letters dated 29.04.2021, 02.06.2021and 12.02.2022 respectively for grant of TMA assistance. Despite of above submissions, Concerned FTDO of RA Ahmedabad has not considered request and issued Rejection letter dated 30.01.2023 stating that Since Payment Has Been Realized In INR, the Case Cannot Be Considered and Rejected. They are eligible for Original Claim Amount of Rs. 3,54,000(Includes Export to Iran Realizations in Indian Rupees). Without Prejudice to the above, if the above submissions shall not be considered then also they are still eligible to get TMA assistance for the exports made in US Dollar whose TMA claim amounts to Rs.1,10,600 (Excludes Export to

Iran Realizations in Indian Rupees). Hence they are requesting to allow TMA benefit for the above said period.

Decision: Deferred. The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to Policy-6 for compiling and attempting apolicy resolution for such TMA cases.

(Action: Applicant/PC-6)

Case No.13 M/s. Ratnamani Metals and Tubes Limited, Ahmedabad.

F.No. HQRPRCAPPLY00007929AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0811002656 dated 20.09.2021.

Applicant Statement: The applicant stated that they were unable to complete export obligation within the extended EO Period as their export order got cancelled due to Covid-19 Pandemic in the world and fluctuation in international steel market, its very bad impact on their business. Export Order Booking is affected and due to payment crisis their cash flow also affected very badly. They have to work with 50% manpower and during the whole year they could not able to achieve sales targets. Company is suffering from the lack of order. Recently they got the Export Order from Other Buyer, which is under production and delivery of the Order in during July 2024. Copy of Recent Export Order is attached. Hence they are requesting to allow six EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0811002656 dated 20.09.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No.14 M/s. Shakti Precision Components [India] Private Limited, Bangalore.
F.No. HQRPRCAPPLY00007914AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0711001506 dated 16.07.2021.

Applicant Statement: The applicant stated that their Reason for delay for export of 1 part number MX186-CZ Due to terrorist attack over Vessels on Commercial vessels in Red Sea, their customer informed them to stop sending the shipment via sea and given revised mode of transportation by Air in smaller quantity. They have enclosed the various communication exchanged with their buyer in this regard to justify that the delay of completion of obligation is due to change of mode of transportation mode and reduce in the export quantity. As per the buyer's information they had started to move the shipment via Air and hence, it is caused delay by fulfilling the export obligation as the quantity of export by Air is in smaller quantity. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0711001506 dated 16.07.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No.15 M/s. Capital Impex Private Limited, Delhi.

F.No. HQRPRCAPPLY00007884AM24

Meeting No.33AM24 held on 22.03.2024

Subject: To allow S/Bill No.4102965 dated 27.07.2020 to be utilized in Advance Authorization No. 0510411570 dated 20.08.2019.

Applicant Statement: The applicant stated that at the time of shipment the CHA has wrongly mentioned the Advance Authorization No. as 0510409427 in place of 0510411570 in their S/Bill dated 27.07.2020. They are enclosing copy of export invoice and Advance Authorization No.0510409427 dated 23.01.2019 has already been redeemed on 09.09.2021. The above mentioned S/Bill not used in this license. As a proof they are enclosing copy of redemption letter and statement of exports for Advance Authorization No.0510409427. Hence they are requesting to allow S/Bill No.4102965 dated 27.07.2020 to be utilized in Advance Authorization No. 0510411570 dated 20.08.2019.

Decision: The Committee examined the justification made by the applicant and discussed the matter at length and it decided to seek report from CLA, Delhi as to whether the said SB No.4102965 dated 27.07.2020 was included in their application for redemption of Advance Authorization No. as 0510409427, for taking the decision.

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

Case No.16 M/s. Mulberry Silks Limited, Bangalore.

F.No. HQRPRCAPPLY00007907AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for policy relaxation to fulfil the Average Export Obligation against EPCG Authorization No. 0730015443 dated 12.05.2016.

Applicant Statement: The applicant stated that they are one of the largest exporters of Silk and Silk blended fabrics in the country and have consistently contributed to the growth of the textile industry and had obtained an EPCG license from DGFT Bangalore for the acquisition of two rolling inspection machines. They diligently fulfilled the export obligation (EO) requirement during the first block of the fiscal year 2016-17. However, despite strong export performance at the time of license application, they have encountered significant challenges since 2016-17, resulting in a decline in export performance. Difficult economic conditions and the impact of Brexit, especially with the United Kingdom being one of their largest export markets, have greatly affected their operations. Moreover, the global pandemic caused by Covid-19 has further exacerbated the situation, disrupting supply chains and limiting market opportunities. Despite their best efforts, they have been unable to achieve the required annual average export performance of Rs. 139,25,02,404.13 over the past six years due to these unforeseen circumstances, and they were able to achieve Rs. 105, 09,66143.25 only. Understanding the importance of compliance and the significance of meeting export obligations. Hence they are requesting to allow relaxation to fulfil the Average Export Obligation against subject authorization.

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

(Action: Applicant)

Case No.17 M/s. National Engineering Industries Limited, Jaipur

F.No. HQRPRCAPPLY00007915AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for claim MEIS benefit for the FY 2019-20 against 52 S/Bills.

Applicant Statement: The applicant stated that their company National Engineering Industries Ltd, is a symbol of dependability and flexible Engineering solutions, NBC bearings, A BIRLA GROUP COMPANY, is the brand of National Engineering Industries Ltd founded in 1946 is India's leading manufacturer and exporter, of all kind of bearings, renowned for excellence in quality and delivery. During the FY 2019-20, out of total exports against 52 shipping bills, we have received all payments in full from overseas buyers well in time but in most cases where there were more than one e-BRCs, bankers have uploaded some e-BRCs to DGFT site only after the deadline date i.e.28.02.2022 as per DGFT notification No.53 dated 01.02.2022. Hence, they could not submit MEIS applications for these under noted 52 shipping bills where they have received payments in instalments and late uploadation of e-BRCs by bank to DGFT portal, which was totally beyond their control. Hence they are requesting to allow MEIS benefit for the FY 2019-20 against 52 S/Bills.

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

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

Case No.18 M/s. Scorodite Stainless India Private Limited, Mumbai.

F.No. HQRPRCAPPLY00004201AM23

Meeting No.33AM24 held on 22.03.2024

Subject: Extension of EOP against 08 Advance Authorization No.(i) 0310742969 dated 26.07.2013, (ii) 0310765128 dated 08.01.2014, (iii) 0310789656 dated 25.09.2014, (iv) 0310751690 dated 30.09.2013, (v) 0310744577 dated 08.08.2013, (vi) 0310740118 dated 03.07.2013, (vii) 0310715215 dated 20.11.2012 and (viii) 0310723863 dated 13.02.2013.

This is a defer case of PRC Meeting No.33/AM24 held on 01.03.2023 (Case No.04) wherein Committee defer the case and ask RA to verify as to how much export made by the applicant after the earlier decision of PRC.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that above 8 licenses had availed from RA Mumbai and also availed one year EO Extension by the PRC in its meeting No.04/AM22 held on 28.06.2021. Due to financial problem their company went to NCLT and NCLT approved their application and company slowly recovering in financially and exporting the goods. For pending above said advance licenses they have to invest huge amount on production and also due to Ukraine and Russia War, international Market is not stable on price. The Investor are coming and they are investing the money in their company, but still they need another one year time to complete the export. They have completed 60% export obligation within extended E.O. period and still exporting. Hence they are requesting to allow further one year E.O.P. Extension against above mentioned advance authorizations.

RA Report was seen.

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

(Action: Applicant)

Case No.19 M/s. Dips Bioscience Private Limited, Thane

F.No. HQRPRCAPPLY00008099AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0310834022 dated 09.01.2020.

Applicant Statement: The applicant stated that they are requesting for EOP extension for regularization purpose for licence issued under Policy Circular No.9 (RE-2003)/2002-2007 Dtd.30.06.2003. They are manufacturer exporter of Pharmaceutical products & formulations and have a request for considering of export which is of EOP under Policy Circular No.9 (RE-2003)/2002-2007 Dtd. 30.06.2003, due to covid-19 pandemic period their factory was running with limited workers and time period so all their shipment got delay and also transportation and available to vessel for export was also lesser so they could not complete Exports on time under above advance licences., Hence they are requesting to allow EOP extension against subject authorization for regularization purpose only.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension upto 30.09.2022 against advance authorization No. 0310834022 dated 09.01.2020 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.20 M/s. Dips Bioscience Private Limited, Thane

F.No. HQRPRCAPPLY00008101AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0310836605 dated 09.06.2020.

Applicant Statement: The applicant stated that they are requesting for EOP extension for regularization purpose for licence issued under Policy Circular No.9 (RE-2003)/2002-2007 Dtd.30.06.2003. They are manufacturer exporter of Pharmaceutical products & formulations and have a request for considering of export which is of EOP under Policy Circular No.9 (RE-2003)/2002-2007 Dtd. 30.06.2003, due to covid-19 pandemic period their factory was running with limited workers and time period so all their shipment got delay and also transportation and available to vessel for export was also lesser so they could not complete Exports on time under above advance licences., Hence they are requesting to allow EOP extension against subject authorization for regularization purpose only.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 31.07.2022 against advance authorization No. 0310836605 dated 09.06.2020 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 21 M/s. Dips Bioscience Private Limited, Thane

F.No. HQRPRCAPPLY00008102M24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311003089 dated 08.04.2021.

Applicant Statement: The applicant stated that they are requesting for EOP extension for regularization purpose for licence issued under Policy Circular No.9 (RE-2003)/2002-2007 Dtd.30.06.2003. They are manufacturer exporter of Pharmaceutical products & formulations and have a request for considering of export which is of EOP under Policy Circular No.9 (RE-2003)/2002-2007 Dtd. 30.06.2003, due to covid-19 pandemic period their factory was running with limited workers and time period so all their shipment got delay and also transportation and available to vessel for export was also lesser so they could not complete Exports on time under above advance licences., Hence they are requesting to allow EOP extension against subject authorization for regularization purpose only.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 14.09.2023 against advance authorization No. 0311003089 dated 08.04.2021 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.22 M/s. Akash Agro Industries, Sidhpur

F.No.HQRPRCAPPLY00007228AM24

Meeting No.33AM24 held on 22.03.2024

Subject :Request for grant MEIS Claim against 35 Shipping Bills.

Applicant Statement: The applicant stated that they have applied BRC to the bank and submitted relevant documents to the concern banks, but due to corona pandemic they could not go physically for the follow up and matter had been pending at their end. However, when MEIS windows opened by the DGFT for claim they have tried application for the same and the same time they come to know that bank has not been uploaded BRC for which they already got the payment since long back in their bank account. In this connection while they get the BRC at the same time the MEIS claim window has been closed by the DGFT and they were not able to file the claim. Hence they are requesting to allow one time relaxation for MEIS claim against 35 S/Bills.

Report of PC-3 was seen.

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

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

Case No. 23 M/s. Salem Food Products Private Limited, Tamil Nadu.

F.No.HQRPRCAPPLY00007937AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 3211005488 dated 04.09.2023 and 3211005599 dated 25.09.2023.

Applicant Statement: The applicant stated that they need some Time of Extension in Export Obligation Period to fulfil the export obligation. The escalating Freight rates and Increased Insurance cost in war-affected region specifically the Red Sea due to the Ongoing Conflict involving Houthi Rebels in Yemen. The Relentless Attacks in this Region have led to Heightened Risks, making Freight and Insurance coverage charges for Shipments exceedingly expensive. The same predicaments have been highlighted in the major newspapers such as The Economic Times and The Mint, which shows how deeply it affects the Indian Export Industry. Hence they are requesting to allow six month EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorizations No. 3211005488 dated 04.09.2023 and 3211005599 dated 25.09.2023 for a further period of 90 days from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No. 24 M/s Cleena Industries Private Limited, Delhi

F.No.HQRPRCAPPLY00007943AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0511002758 dated 24.05.2021.

Applicant's statement: The applicant stated that they have been issued an Advance Authorization License No. 0511002758 for Import of goods without payment of duty. This license was issued to them on 24.05.2021 with Import validity up to 24.05.2022 and Export Validity up to 24.11.2022. Due to lack of knowledge, they have not applied for the two extension of Export obligation period by 6+6 months in terms of Para 4.40 (e) & (f) of HBP in force. They have started importing the goods under this license based on past records and projection of export orders. They have also started to export the PVC Flex Banner based on the orders that they have received. But due to Pandemic of Covid-19, a major and huge impact was marked on the advertisement market which ultimately results in downfall of the PVC Flex banner consumption in the International market. Their sales team were trying their best to achieve and complete the Export obligation as defined in the Advance Authorization License. But due to market circumstances and conditions, they were only able to complete 35% of export obligation till the period of Export Obligation. The market was not optimum for the PVC Flex banner used, although the Covid-19 situation is getting better and market starts to operate but still flex market was very badly hit and it is surviving at that moment. They have no orders in hand at that time and because of that they have not applied for the two extension of Export obligation period by 6+6 months in terms of Para 4.40 (e) & (f) of HBP in force. Hence they are requesting to allow EOP extension 24th November, 2024 against subject authorization.

<u>Decision:</u> The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511002758 dated 24.05.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 25 M/s. CTA Apparels Private Limited, New Delhi

F.No.HQRPRCAPPLY00003258AM23

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Revalidation of Target Plus License No.0510414862 dated 10.08.2020.

This is a review case of PRC Meeting No.30/AM23 held on 17.01.2023 (Case No.11) wherein Committee maintain rejection of the earlier decision of PRC in its Meeting No.18/AM23 held on 15.11.2022 (Case No.22).

Applicant Statement: The respondent is directed to re-consider the application filed by the Petitioner and pass a detailed Order on merits. The applicant has furnished the following reason/Justification for Policy Relaxation for revalidation of Target Plus License:-

"We would like to inform you that DGFT had issued us the License No 0510414862. Dated 10-08-2020 of Rs.11,978,294/- under the Foreign Trade Policy 2004-2009 , and the 24 Months validity of this license is expiring on 09-08-2022. It is being submitted that due to COVID Pandemic our business operation were badly affected during the period of last two years, because of the lockdown situation across the India and globe our exports business was badly disrupted. Our manufacturing facilities were closed or working at the capacity of 50% only during the COVID pandemic and because of that our business volume was reduced by 35-40% during this period. The above mentioned license was issued to us in the Month of Aug-2020 , and from this month till Nov-21 our business was impacted by the COVID pandemic. Because of the above situation we have not yet completely utilized the complete value of this license, the balance amount of this license is Rs.10,466,481/- and we will not be able to utilize this value till 09-08-2022. This license was issued to us under the Foreign Trade Policy 2004-2009 as per the Trade Notice No 06/2018 of DGFT for implementation of the Hon'ble supreme court judgment dated 27-10-2015 in civil application no 554 of 2006 with regard to Target Plus scheme (TPS) scripts for the exports made in the year 2005-06 over 2004-05. The license is governed as per the provision of FTP 2004-2009 read with Para 3.2.5 of Hand Book of Procedures Volume 1 2004-2009. In this regard it is being submitted that DGFT had

earlier issued Public Notice No. 113 (RE-2007)/2004-2009 Dated 15-02-2008 for extension of validity /revalidation of Target Plus license issued under the FTP 2004-2009. The Wording of the Para 3 of said trade notice is reproduced as under ?? In the Para 3.2.5 ? VII, the second sentence is replaced as under. ?Over and above the extended validity granted automatically, vide Public Notice No 29 (RE?2007)/2004?09 dated 24.07.2007? maximum two revalidations, for one year each from date of expiry, are allowed. Application for revalidation may be made to RA concerned within 2 months of expiry, on the letter head of the applicant.? Copy of the aforesaid public notice Public Notice No 113 (RE-2007)/2004-2009 Dated 15-02-2008 is enclosed as per Annexure A. Copy of the relevant pages notified for Target plus scheme in HBP v1 2004 & 2005 of Foreign Trade Policy 2004-2009 is enclosed as Annexure B Further we would like to bring in to your kind notice that target plus license was issued to us earlier also i.e. License No 0510181649 Dated 27-04-2006 and we have taken the Approval for the Re-validation of the said license Two times for Twelve Month each as per the same provision of FTP 2004-2009. We are hereby enclosing the copy of License Amendment Approval Letter for both the Re-validation along with copy of license for your kind reference as Annexure C & D for your kind reference. Apart from above the Para 2.13 of Handbook of procedure 2004-2009 amended on 01.04.2006 & 01.04.2007 also specifies the procedure for revalidation of licence/certificate/ Authorisation/ permission for six/twelve months upon approval of regional authority. On the basis of above provision and previous history of Re-validation of Target Plus License done , it is quite clear that revalidation of Target plus License is possible under the provision of Foreign Trade Policy 2004-2009 r.w. HBP v1 2004-2009. Therefore on the basis of above mentioned hardship faced by us in utilization of Traget Plus license due to COVIDD Panademic and according to the provisions notified under the FTP 2004-2009 for Target plus license , we are hereby requesting you to kindly Revalidate the license for 12 Months from the date of expiry of the said license. We are attaching herewith Copy of the license to be revalidated for your reference. We hope our request will be ascended. Further you are requested to kindly allow personal hearing to represent our case."

Hence they are requesting to allow revalidation of subject Target Plus License.

Comments of PC-3 was seen.

Decision: The Committee examined the case on the basis of order passed by Hon'ble High Court of Delhi and discussed the matter at length. After detailed discussion it was decided to refer the matter to PC-3 for passing speaking order, as directed by the Hon'ble Court within the prescribed time-period.

(Action: Applicant/PC-3)

Case No. 26 M/s. Panila Chem Limited, Bhavnagar, Gujarat.

F.No.HQRPRCAPPLY00008106AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Revalidation of Restricted Import Authorization No. 0111005270 dated 21.07.2022.

Applicant Statement: The applicant stated that they have applied for restricted import license for import of Denatured Ethanol to DGFT Delhi (during covid-19 pandemic) and the same have issued the script no. 0111005270 on date 21.07.2022 with validity of period of up to dated 31.03.2023 (only for 08 months). 1st time extension given from 31.03.2023 to 30.09.2023 but 2nd time extension for 6 month for import was rejected by the department. The rate of denatured ethanol (goods value with fright value as per exchange rate value) at domestic as well as international market is not stable as some times domestic market rate is suitable for purchase and sometimes international market rate is suitable for the purchase. Further please note that goods delivery from international market is time consuming process and denatured ethanol market trade is highly volatile and due to these they had not imported the denatured ethanol during the said script validity as well as 1st extended validity period and therefore have not utilized the import quantity of restricted goods of said script. Now their import cargo coming in nearer future so kindly extend the validity as maximum as possible so that they can use the total full balance import quantity. Hence they are requesting to allow revalidation of subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it was decided to allow revalidation for a further period of 6 months from the date of endorsement against Import Authorisation No. 0111005270 dated 21.07.2022 for restricted item. The firm shall approach HQ/RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/HQ-ILS/RA)

Case No. 27 M/s. Dips Bioscience Private Limited, Thane.

F.No.HQRPRCAPPLY00008096AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311009371 dated 10.12.2021.

Applicant Statement: The applicant stated that they are requesting for EOP extension for regularization purpose, licence issued under Policy Circular No.9 (RE-2003)/2002-2007 Dtd.30.06.2003 Vide against Advance Authorization 0311009371 dated 10.12.2021. They are manufacturer exporter of Pharmaceutical products & formulations and have a request for considering of export which is of EOP under Policy Circular No.9 (RE-2003)/2002-2007 Dtd. 30.06.2003, due to covid-19 pandemic period their factory was running with limited workers and time period so all their shipment got delay and also transportation and available to vessel for export was also lesser so they could not complete Exports on time under above advance licences., Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 29.02.2024 against advance authorization No. 0311009371 dated 10.12.2021 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 28 M/s. Synergy Lifestyles Private Limited, Mumbai.

F.No.HQRPRCAPPLY00007755AM24

Meeting No.33AM24 held on 22.03.2024

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

This is a review case of PRC Meeting No.16/AM24 held on 06.10.2013 (Case No.15) wherein Committee reject the case.

Applicant Statement: In this review application the applicant stated that they have been issued advance authorization by RA Mumbai and they have only obtained 1st EOP extension for 6 months till 26.04.2021 from RA. They have fulfilled 100% Export Obligation (EO) against 1st Export Item (i.e. Made-up made from 100% Linen Fabric). Their 2nd Export item i.e. (i.e. Made-up made from 55% Linen + 45% Cotton Fabric) Export Obligation (EO) was fulfilled only 18.58% within original & extended valid period. Their balance 81.42% remained unfulfilled as 1st EO has expired on 26.04.2021. They are unable to apply for Second EOP Extension online at DGFT portal as error message was displayed. They could submit their application on time due to this technical error of website which is beyond their control. They were under no fault for not being able to submit the online application on time. This is the case of genuine hardship and adverse impact on marker trade & this situation will also added losses if EOP extension is denied. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the statements made by the firm and decided to seek a from EGTF.

(Action: Applicant/EGTF)

Case No.29 M/s. Horsewear (India), Kanpur (UP).

F.No.HQRPRCAPPLY00007957AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0611000497 dated 21.06.2021.

Applicant Statement: The applicant stated that they are small manufacturer and exporter of Harness and Saddlery. Due to world sluggish economy due to COVID - 19 and Ukraine Russia War their buyer could not place enough orders to fulfil the export obligation against the above mentioned Authorization against which they had already got import specific raw material for this specific buyer . But now buyer has placed the orders and they have also got the export consignment now to be shipped but the above said Advance Authorisation has been expired. Hence they are requesting to allow six month EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0611000497 dated 21.06.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kanpur)

Case No. 30 M/s. Birla Group Holdings Private Limited, Mumbai.

F.No.HQRPRCAPPLY00007952AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0210142914 dated 04.06.2010 and Advance Authorization No.0210124155 dated 12.03.2009.

Applicant Statement: The export obligation is fulfilled; however they are seeking condonation of exports made after extended EO period for 62 days for Advance Authorization No.0210142914 dated 04.06.2010 and 61 days for AA No.0210124155 dated 12.03.2009 for which they seek EOP extension for regularization redemption purpose.

Decision: The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that the applicant has faced difficulty beyond their control and decided to accede the request of the firm for condonation of 62 days delay in completing the Export Obligation against Advance Authorization No. 0210142914 dated 04.06.2010 and condonation of 61 days delay in Advance Authorization No.0210124155 dated 12.03.2009 in EO fulfilment subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 31 M/s. MGS Govindharaajulu Chettiar and Sons, Tamil Nadu.

F.No.HQRPRCAPPLY00007960AM24

Meeting No. 33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 3211001049 dated 09.01.2021, Advance Authorization No. 3211000034 dated 11.01.2020, Advance Authorization No. 3210079764 dated 13.01.2020, Advance Authorization No. 3210079685 dated 13.01.2020, Advance Authorization No. 3210079627 dated 27.01.2020 and Advance Authorization No. 3210079223 dated 13.01.2019.

This is review case of PRC Meeting No.20/AM24 held on 14.11.2023 (Case No.55) wherein Committee reject the case.

Applicant Statement: In this review application they stated that this is in reference to their request for EO extension (which was unfortunately rejected in Meeting No.20/AM24 case No.55 dt.14.11.23 & 17.11.23). They would request to review their request and consider sympathetically. Please note cases similar to have been accepted by the committee in previous meetings. They have obtained 11 advance licences between Oct. 2019 to July 21, out of 11 they have positively completed export obligation in 5 Advance licences, and the balance 6 licences they have fulfilled almost 85% EO in initial EOP. Considering the extraordinary circumstances brought about by the pandemic. Hence they are requesting to allow one year EOP extension against above mentioned authorizations.

Decision: Deferred for further examination.

(Action : PRC)

Case No. 32 M/s. Diamond Engineering [Chennai] Private Limited.

F.No.HQRPRCAPPLY00007934AM24

Meeting No. 33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0410167329 dated 23.11.2020.

Applicant Statement: The applicant stated that they have imported raw materials like Beam, Channel & Angle for a quantum of 4784.43 MT out of licensed qty of 5200 MT under the above authorization. Out of imported qty of raw material they have complete the EO for a net qty of 4690.62 MT after considering the allowance of wastage calculated @2%. For completing EO of 4690.52 MT they have physically exported various pre-fabricated steel structure made out of Iron & Steel for a qty of 3968.556 MT vide various S/Bills in 65 Nos. Due to delay in release of final and modified fabrication drawings from the Customer M/s.PSS Netherland, Sharjah delivery extension given by the Customer till 31.12.2024. Their company is categorized as MSME unit coming under Two Star Export House. They have already completed the EO 84.61% and balance qty to be exported only 15.39%. Hence they are requesting to allow EOP extension w.e.f. 31.03.2024 to 31.12.2024 approximately for 10 months as additional extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0410167329 dated 23.11.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Case No. 33 M/s. Reliable Diesel Engineers Private Limited, Faridabad

F.No.HQRPRCAPPLY00007768AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for allow third party exports EPCG Authorization No. 0530145442 dated 17.01.2008, EPCG Authorization No. 0530138600 dated 12.05.2005.

Applicant Statement: The applicant stated that they procured two EPCG Licenses issued by the Office of Joint Director General of Foreign Trade, New Delhi and imported capital goods, Amada Press Break and Amada CNC Turret Punch Press, against these licenses. The installation of these goods was carried out by the supplier subsidiary company within the specified timeframe. The exporter fulfilled Export obligation through third-party entities, and relevant documents were submitted, however, the RA has issued deficiency letter not accepting the third party exports. Now, M/s Reliable Diesel Engineers Private Limited has submitted the Chartered Engineer Certificate to prove the installation of the Capital goods at their factory premises and has submitted relevant documents to prove that the third party exports were duly made of the goods manufactured out of the capital goods. They requested that to consider Clubbing of EPCG Licenses (1) 0530138600 dated 12.05.2005 and (2) 0530145442 dated 17.01.2008 in view of Para 5.18 of Foreign Trade Policy (2004-2009), Waiver of Installation Certificate in view of Public Notice No. 22/2023 dated 13.07.2023 and acceptance of installation certificate issued by supplier of Capital Goods in lieu of Chartered Engineer and Acceptance of Documents in terms of Policy Circular No. 07/2002 dated 11/07/2002. Hence they are requesting to allow third party export against subject authorizations.

Decision: The Committee heard and examined the justification made by the applicant and discussed the matter at length and it decided to seek a report from RA, Mumbai regarding availability of prescribed documents for 3rd Party exports in original, for taking the decision.

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

Case No. 34 M/s. Woodland Import & Export, Trivandrum, Kerala.

F.No.HQRPRCAPPLY00001095AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Extension of EOP against Advance Authorization No. 5310019697 dated 16.05.2018.

This is a defer case of PRC Meeting No.16/AM24 held on 06.10.2023 (Case No.13) wherein Committee decided to defer the case and ask the applicant to submit copy of Shipping Bills for taking the decision.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are leading manufacturer/processor export of Cashew Kernels in India and in this case they have fulfilled 99.98% in quantity and 84.31% in value endorsing AA details in S/Bills within EOP, leaving a shortfall of 15.39% in quantity. Due to economic recession in the past, recent Novel Corona Pandemic and continuous shut-down of factories and downward trend in international business they are running their business through a very critical situation. So they cannot complete export obligation within the validity period. Hence they are requesting to allow EOP extension up to 31.12.2022 to cover the exports already made by them during the out of EO period against subject license.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to a maximum of 48 months from the date of issuance of Advance Authorisation No. 5310019697 dated 16.05.2018 subject to payment of composition fees as per Policy provisions. Exports beyond 48 months will not be considered.The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Cochin)

Case No. 35 M/s. Bajaj Healthcare Limited, Thane

F.No.HQRPRCAPPLY00002620AM23

Meeting No.33AM24 held on 22.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0310234902 dated 06.11.2003 upto 18.07.2006 for regularization of exports.

Applicant Statement: The firm has stated that exports of 625 Kgs of "Caffeine Anhydrous" vide Shipping Bill No. 4449646 dated 18.07.2006 (FOB value at Rs. 3,02,414/- USD 6,531.64) under Advance Authorisation Licence No. 0310234902 dated 06.11.2003, exported beyond the EOP may please be condoned / Regularised. The applicant stated that they obtained subject authorization from RA for import of 28080 Kgs. of Crude Caffeine having CIF value at Rs. 51,66,720 and export of 18000 Kgs. Caffeine Anhydrous Natural of FOB value of Rs. 69,55,200/-. Validity of the import as well as for export was 18 months from the date of issue of said license. The licenses were issued on Actual User condition and were not transferable. AA were issued under provisional norms. To fulfil the EO under this AA the applicant was required to export 18,000 Kgs. of Caffeine Anhydrous Natural USP, with in a period of 18 months. However, since applicant imported Crude Caffeine totalling to 26005 Kgs. only against the entitled quantity of 28080 Kgs the applicant was required to export 16670 Kg only on prorate basis as per provisional norms. They exported in all 17300 Kgs of Caffeine Anhydrous Natural USP, in excess of 630 Kgs required as per the license. Thereafter the balance quantity 625 Kgs as per the final norms was exported by them vide the 4th S/Bills, around 4 months after the revised norms were communicated to them. Hence they have requested to regularize the Shipping Bill No. 4449646 dated 18.07.2006 for closure.

Comments from Jt.DGFT, Mumbai was also seen.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 31.07.2006 against advance authorization No. 0310234902 dated 06.11.2003 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 36 M/s. Whitelotus Industries Limited, Surat

F.No.HQRPRCAPPLY00007253AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for revalidation of Advance Authorization No. 5210043580 dated 28.10.2020.

Applicant Statement: The applicant stated that they have been issued Advance Authorization for fulfillment of export obligation within 18 months i.e. till 27.03.2022. However, they have fulfilled the same within 1 year only. Accordingly, they got eligibility to import the allowed quantity of Raw material as per Advance License. Further inform that they could not import the allowed quantity of Raw Material within the validity period of 1 year i.e. 27.10.2021. They had applied for extension and the same has been granted extended import validity period by 1 year i.e. 28.10.2022, but within this extension period, they managed to import the allowed quantity of Polyester Film but unfortunately, they could not import the balance quantity of Granules in time and the extended import validity period has already Expired. Thereafter, they applied on 10.12.2022 for revalidation for further 6 month in PRC (Policy Relaxation Committee) and committee was granted for revalidation of import validity further 6 moth i.e. 19.09.2023, but they could not import of balance qty of Granule due to amended license is not reflect on custom site and till dated license is not reflect on custom and their amended license is expired and they are unable to balance import qty. Further as per para 2.2 (D) (I) of HBP "(d) Revalidation of Authorization/Duty Credit Scrip shall also be allowed without charging any fee for the period of delay (the period for which authorization/scrip holder was unable to utilize the same) or six months, whichever is less. Hence they are requesting to allow six month revalidation against subject authorization.

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

(Action: Applicant)

Case No. 37 M/s. Bostik India Private Limited, Bangalore

F.No.HQRPRCAPPLY00009140AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for closure of Advance Authorization No. 0710075701 dated 29.01.2010.

Applicant Statement: The applicant stated that they are applying for consider their Advance Authorisation Online Closure File under Amnesty Scheme (02/2023 dtd.01.04.2023) which they have submitted through Online on 19.09.2024 Ref:1.)Advance Authorisation Online Closure File NO.07AE04001264AM24 DTD.06.07.2023 2.)Advance Authorisation No.0710075701 dtd.23.11.2010. They have submitted their advance authorisation closure file through online Vide file number 07AE04001264AM24 on 06.07.2023 . Due to excess import they have decided to apply under AMNESTY SCHEME . DGFT-Bangalore office has processed their redemption application and issued the deficiency letter for excess import made under advance authorisation no.0710075701 dtd.23.11.2010. They have processed their documents for payment of customs duty with interest as per amnesty scheme that time they noticed that online application is showing AMNESTY SCHEME ?NO? in place of ?YES? It is totally some technical problem. Hence they are requesting to allow closure of subject authorization under AMNESTY SCHEME.

Report of RA, Bangalore was seen.

Decision: The Committee went through the statements made by the firm and decided to refer the matter to RA Bangalore for resolution.

(Action: Applicant/RA Bangalore)

Case No. 38 M/s. Viswa Silks, Bangalore

F.No.HQRPRCAPPLY00000566AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for EOP Extension and Clubbing of Advance Authorization No. 0710072814 dated 07.12.2010 and Advance Authorization No. 0710075957 dated 13.12.2010.

Applicant Statement: The applicant stated that this is with respect to the earlier decision made by the Policy Relaxation Committee vide meeting no.45/AM12 Dated 27.03.2012 Case no 16 and HQ File No 01/06/162/1208/AM12/EFGC-(PRC). In this referred meeting, the committee had granted 3 months extension. The extension was not sufficed to account the EO made beyond the EOP and hence, once again they had requested to re-open the case under the meeting no 12/AM18 Held On 08.08.2017, case no 15 HQ File No 01/06/162/1208/AM12/PRC. The case was deferred seeking complete facts and reports from RA. However, so far no further communication was sent to them. Hence, we wish to re-open the case before the PRC Committee by submitting the facts as under. They have obtained above said AA nos for import of Mulberry Raw Silk &Dupion Silk Yarn in anticipation to export 100% Natural Silk Fabrics Accordingly they have imported the quantities under the above said Advance Authorizations. They have completed the EO as per the authorization wise and value wise as well. They have completed the entire exports within the EOP against advance authorization no: 0710072814. However, due to down fall in the economy of European & USA region, buyers had not placed export orders or any leads. Due to which there was a delay in the exports. However, they got an export order, but the exports had taken place beyond the EOP (for period of 15 Month) under shipping bill No: 2257843 dated 19.10.2012 against AA no 0710075957 dated 13.12.2010. Hence they are requesting to grant permission to account the SB no 2257843 dated 19.10.2012 towards fulfilment of EO of AA no 0710075957 dated 13.12.2010.

Decision: The Committee reviewed it earlier decision and examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow extension of EO period of Advance Authorization no 0710075957 dated 13.12.2010 up to 31.10.2012 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 39 M/s. O.C. Sweaters LLP, Gurgaon

F.No.HQRPRCAPPLY00007275AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for grant of permission to file EODC Application manually against Advance Authorization No. 0511005106 dated 01.10.2021.

This is a review case of PRC Meeting No.18/AM24 held on 20.10.2023 (Case No.33) wherein Committee rejected the case.

Applicant Statement: In this review appeal they stated that they the authorization was issued, concurrently the LUT was accepted and the invalidation letter was issued. The invalidation letter was appropriately utilized for sourcing the input. The Export product was produced and shipped. Only failure is that they were compelled for none declaration due to Non-Transmission of Advance Authorization which should have been done at the time of issue of Authorization concurrently and followed by acceptance of LUT and issue of invalidation letter. It has never been a history that one file for issue of authorization has been intended only for sourcing input but the facilities of Export products were arrested due to technical reason by the issuing Authority and the cost of fault of same has been loaded on Authorization Holder. The inputs were used in the manufacture of Export product. The Export products shipment shipping bill were filed in the customs but could not be processed under the prescribed Scheme Code 64 as non -transmission from RA to customs during the period of more than 40 days of issue of Authorization hence had to file 2 two shipping bill under Zero Scheme. They feel confident that they have complied with all the formalities. Only after vetting of application of LUT was accepted and invalidation was issued. Next step on their part is only to file Shipping Bill when the shipment was ready. How can they operate under an authorization which has been issued for Import and Export the activity of export was arrested as Non-Transmission. Hence they are requesting to allow permission to file EODC Application manually against Advance Authorization No. 0511005106 dated 01.10.2021.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No. 18/AM24 held on 20.10.2023 (Case No.33).

(Action: Applicant)

Case No. 40 M/s. Steel Authority of India Ltd, Kolkata

F.No.HQRPRCAPPLY00005760AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for re-credit and revalidation of MEIS Scrip No. 0219057005 dated 07.08.2018.

Applicant Statement: The applicant stated that SAIL has paid basic customs duty(BCD), Social Welfare surcharge and IGST of Rs. 5,14,479.70/- through MEIS script vide license No. 0219057005 dt 07/08/2018.This customs duty was paid by SAIL in December 2018 towards import of Lance Tip for Converter-C of Korean Origin for SAIL Rourkela Steel Plant (RSP). Exemption of duty for import of goods from Korea as per the agreement i.e. Korea-India Comprehensive Economic Partnership Agreement, 2006 was not granted by customs due to non-availability of preferential certificate of origin(COO) at the time of importation and full BCD was paid in the form of MEIS script No. 0219057005 dated 07/08/2018. Subsequently when COO was made available by the supplier to SAIL, the same was submitted to customs against which customs authorities have issued the Refund order in Dec 2021. The refund order had mentioned the refund of the customs duty paid through to be credited to SAIL and since the amount was paid through MEIS script the same needs to be re-credited to the MEIS license. They have been following up with Additional DGFT Kolkata & DGFT New Delhi from 2021 onwards, for re-credit of MEIS with multiple visits and after regular follow-ups they were advised to take up customs if DGFT increases the validity of the said script. Customs authorities have confirmed that mere extension of script validity will not suffice as the MEIS value in the license no: 0219057005 dt 07/08/2018, is Zero. So the amount of Rs. 5,14,479.70/- needs to be re-credited first along with extension of script validity. When DGFT HQ, New Delhi was approached with the feedback of customs in which they have advised to approach the matter with Policy Relaxation Committee as this is a special case which is not currently covered in the Trade Policy / Hand Book of procedures. Hence they are requesting to allow for Re-credit as per customs order & Extension of Validity of script (for six months) so that MEIS value of Rs. 5,14,479.70/- can be used further.

Comments of PC-3 was seen

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to EGTF division for resolution.

(Action: Applicant/ EGTF Division)

Case No. 41 M/s. Steel Authority of India Ltd, Kolkata

F.No.HQRPRCAPPLY00005460AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for re-credit and revalidation of MEIS Scrip No. 0219040878 dated 04.10.2017.

Applicant Statement: The applicant stated that SAIL BTSO Kolkata vide MEIS License(Script) No: 0219040878 dated 04.10.2017, made payment for customs duty to the tune of Rs. 15,26,545/-. Due to unforeseen circumstances the vessel caught fire and the consignment didn't reach Kolkata, India. With Duty Amt of Rs. 44.62 lakhs being paid to customs (of which Rs. 15.26 lakhs is through MEIS script dated 04.10.2017). Customs Authorities vide Customs office order KOL/CUS/AC/846/ ARS/2019 dated 17.10.2019 and Refund order 432 dtd 17.10.2019 has passed an order for refund of advance customs duty of Rs. 44,62,026/- back to Importer (SAIL). With a request to Joint Director (DGFT) for re-crediting the amount of Rs. 15,26,545/- to SAIL. They have been following up with Additional DGFT Kolkata from 2019 onwards, who has directed the matter to DGFT New Delhi citing reasons that re-credit of MEIS Scripts are done at DGFT New Delhi only. The matter was then taken up with DGFT New Delhi for re-credit with multiple visits and follow-ups they were advised to take up customs if DGFT increases the validity of the said script. Customs authorities have confirmed that mere extension of script validity will not suffice as the MEIS value in the license no: 0219040878 dated 04.10.2017, is Zero. So the amount of Rs. 15,26,545/- needs to be re-credited first along with extension of script validity. When DGFT HQ, New Delhi was approached with the feedback of customs in which they have advised to approach the matter with Policy Relaxation Committee as this is a special case which is not currently covered in the Trade Policy / Hand Book of procedures. Hence they are requesting to allow Re-credit as per customs order & Extension of Validity of script (for six months) so that MEIS value of Rs. 15,26,545/- can be used further.

Comments of PC-3 was seen

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to EGTF division for resolution.

(Action: Applicant/ EGTF Division)

Case No. 42 M/s. Colourtex Industries Private Limited, Mumbai

F.No.HQRPRCAPPLY00006433AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for clubbing of Advance Authorization No. 0310821727 dated 18.06.2018 and Advance Authorization No. 0311002557 dated 25.03.2021.

This is review case of PRC Meeting No.20/AM24 held on 14.11.2023 & 17.11.2023 (Case No.57) wherein Committee rejected the case.

Applicant Statement: In this review application the applicant has stated that their case was placed in PRC Meeting no.20/AM24 held on 14.11.2023 & 17.11.2023 and it was rejected on the ground that no merit or hardship was found in the request made by the firm. They had obtained Advance AuthorisationNos.0310821727, dated 18.06.2018 and 0311002557, dated 25.03.2021 as per SION A 2365. In 1st Authorisation 0310821727, dt. 18.06.2018 they completed import 98.46% but Export they could do 37.06% only, Due to Covid Pandemic nor they completed the export nor extended the EO period. Hence, they obtained 2nd Authorisation no.0311002557, dt.25.03.2021 and completed Export 100.87% and restricted Import to 74.75% only to regularize the short fall in 1st Licence. They had made requested RA Mumbai for clubbing and Closing of these advance authorisations, but RA rejected their request on the ground that the import of 1st Licence is 04.07.2018 & 1st Import under 2nd Authorisation 16.07.2021 showing difference of 36 months i.e. more than 30 months. In this regard the relevant Para 4.36 (vi) of HBP 2023 is reproduced below : 4.36 (vi) Only such authorisations shall be clubbed which have been issued within 18 months from the date of issue of earliest authorisation that is sought to be clubbed, whether such authorisations are valid or not. This is further subject to condition that upon clubbing only imports made within 30 months from the date of issue of earliest authorisation shall be considered. Any imports made beyond 30 months of earliest authorisation shall be regularized under Para 4.49 of the HBP. In the instant case, the 2nd Authorization was issued after 33 months from the date of issue of earliest authorisation. If all authorization is covered then there is no required of Policy Relaxation. Hence they are requesting to allow Clubbing of above mentioned authorizations.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023 (Case No.57).

(Action: Applicant)

Case No. 43 M/s. Luthra Industrial Corporation, Agra (UP).

F.No.HQRPRCAPPLY00007861AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for revalidation of MEIS Scrip No. 0619034782 dated 18.10.2021.

Applicant Statement: The applicant stated that Post 2nd wave of Covid in 2021, a lot of staff had migrated to their hometowns due to the fear of long lockdowns once again. What made matters worse was that many of their employed staff lost their family members and close relatives to Corona in the 2nd wave and hence decided not to rejoin back since they felt more safe and secure in that environment of being close to their family. What happened during the 2nd wave was mayhem and something which no one had ever imagined in the wildest of thoughts. They as Indians faced one of the worst times Post-Independence where there was hardly any family left who did not have casualties in their close vicinity owing to the 2nd wave of covid. As a country faced is something which no emotion will ever be able to justify. Owing to similar circumstances in his family (he lost a couple of family members), the person who use to handle these Licenses in their organization, also left suddenly overnight without any notice period and in all this due to oversight the license was misplaced and hence went unutilized & got expired which came to their knowledge much later. Hence they are requesting to allow revalidation of MEIS script.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.26/AM23 held on 03.01.2023 (Case No.29).

(Action: Applicant)

Case No. 44 M/s. VJ Jindal Cocoa Private Limited, Mumbai

F.No.HQRPRCAPPLY00007939AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request to allow enhancement of CIF Value of Import without pro-rata enhancement in FOB Value as per 4.37 of HBP, and by providing relaxation in the policy without minimum Value Addition criterion against Advance Authorization No. 0311018087 dated 22.09.2022.

Applicant Statement: The applicant stated that when they procured Advance Authorization No. 0311018087 dated 22.09.2022, the average import price of import product i.e. Cocoa Beans in the Advance Authorization was USD 2,245.01 per MT. Now it is increased much more than CIF value in Advance Authorisation, however since export order was already procured, they are not able to get FOB value increased from U.S.A. buyer, in same proportion as enhancement in CIF value. Hence they are requesting to allow to enhance the CIF Value of Import without pro-rata enhancement in FOB value as per 4.37 of HBP, providing relaxation in the policy, without minimum Value Addition criterion, only with Positive Value Addition in the FOB value of Export. The value addition will remain positive at 3%.

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

(Action: Applicant)

Case No. 45 M/s. K.T.C. [India] Private Limited, New Delhi

F.No.HQRPRCAPPLY00007958AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for relaxation to import of 3 Mercedes Benz V class &Sprinter with 1950 cc engine capacity from UK.

Applicant Statement: The applicant stated that they are providing tourism services and have imported scores of vehicles under EPCG & SFIS schemes in the past. Unfortunately, these schemes have been discontinued by the Govt. compelling them to import vehicles that are not manufactured in India to maintain range of their services. They import luxury vans despite being commercially unviable, due to high customs duty applicable. There are several other such facilities that have come up in different cities including Jio World Convention Centre in Mumbai. The demand for related tourism infrastructure and services, that includes hotels & transportation services, will go up multifold. They regularly get assignments for luxury cards, vans, and coaches from MEA for visiting dignitaries as well as these are requisitioned by several embassies for VVIP visits from their countries. There is an upswing in such Trade Delegation visits due to major push on international trade by the Govt. of India. Hence they are requesting to allow 3 Mercedes Benz V class & Sprinter with 1950 cc engine capacity from UK.

Decision: The Committee after going through the application and documents submitted by applicant was of the opinion that they are facing a difficulty beyond their control and decided to relax engine capacity condition of minimum 2500 CC for import of 3 Mercedes Benz V class & Sprinter with 1950 cc engine capacity from UK. The matter was also referred to Policy -2 Section to examine for amendment in policy provision regarding engine capacity in view of latest technological developments.

(Action: Import Licencing div: PC-2/ Applicant)

दुर्गा

Case No. 46 M/s. Big Box Containers Private Limited, Ahmedabad

F.No.HQRPRCAPPLY00007224AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Request for waiver of balance EO against Advance Authorization No. 0810144616 dated 19.02.2019.

Applicant Statement: The applicant stated that they suffered a total loss of plant, Equipment and machineries along with the entire raw materials in a devastating fire incident that happened on 28.04.2019. In this incident they have lost all inventory, the imported capital goods, equipment, furniture, fittings and the entire factory building. This has created a grave situation for them to comply with several procedural aspects. They used the FIFO method which helped them to complete a small portion of obligation of authorizations. RA, Ahmedabad has issued EODC for certain other Advance Authorisations. They could not continue exports, due to the TOTAL LOSS of the unit in the fire. It also created a financial vacuum. Barring some Advance Authorisations, they have no outstanding authorisations. Had this fire not happened they would have fulfilled the stipulated EO. Hence they are requesting to allow waiver of balance EO against Advance Authorization No. 0810144616 dated 19.02.2019.

Decision: The Committee heard and examined the justification made by the applicant and discussed the matter at length and it decided to seek a detailed report from RA, Ahmedabad, for taking a decision.

(Action: PRC/ RA-Ahmedabad**)**

Case No. 47 M/s. Johnson Controls India Private Limited, Pune

F.No.HQRPRCAPPLY00148790AM22

Meeting No.33AM24 held on 22.03.2024

Subject: Waiver of non-submission of bills of exports towards fulfilment of EO against AA No.3110051561 dt 21.11.2011 and to allow first & second EOP extension for regularization of export made beyond EOP.

This is a review case of PRC Meeting No.27/AM21 held on 31.03.2021 (Case No.07) wherein Committee reject the case.

Applicant Statement: In this review application they have stated that their case has been rejected due to no availability of Bill of Exports for supplies made to SEZ, these supplies were made long back in 2012 to LancoInfratech Ltd. who is bankrupt and has been later taken over by the Reliance industries ltd. who are now not co-operating to generate any Bill of Exports, they had already submitted the alternate documents such as ARE1 mentioning the Authorization no.3110051561 dt.21.11.2011 attested by Customs for receipt of goods in their SEZ. Since this is a very old case and they have utilized the Duty free Goods for manufacturing of supplies made to SEZ as per the SION Norms and have not violated any Policy conditions or misused the Advance Authorization scheme. So therefore they have requested for one time relaxation and accept the alternative documents which proves that the goods has been delivered to the SEZ unit and under the subject Authorization and payment has been released in an approved manner.

This is with reference to the PRC Committee Meeting No.02/AM24 held on dated 09.05.2023, whereby our case has been deferred. We had attended last hearing online but due to issues of connectivity our say was not properly recorded. Hence, we request your good-self to reconsider our case and give us an opportunity to present our case physically. Subsequently we had submitted our say vide our letter dated 6.11.2023 earlier. For your good-self ready reference, please find below the summary of the case : a) In the subject Authorization we had applied to the PRC for relaxation for nonavailability of Bill of Exports for the supplies made to SEZ units. b) We have ARE 1 and invoice copies mentioning the Authorization no.3110051561 dt.21.11.2011 duly attested by customs authorities for receipt of goods in SEZ along with Payment Realization Certificate. The copy of all invoices along with ARE1 endorsed by excise officer, BRC, LR Copy, etc. together marked as Annexure1. c) These export supplies were made in 2014-15 to our customer M/s. LancoInfratech Ltd. Chhattisgarh. Johnson Controls India Private Limited 191 A/2a/1/2 Off Airport Road Next to Don Bosco School, Shastrinagar, Yerawada, Pune, Maharashtra 411006, INDIA Website: www.johnsoncontrols.com CIN: U33130MH1995PTC111247 d) As per the policy circular no. 39/2015-20 dated 7.06.2022, supplies made to SEZ with availability of all export documents except Bill of Exports will be considered for fulfillment of Export Obligation, but supplies made prior to 1.04.2015 can only avail this benefit. e) In our case we had fulfilled approx. 25% of the exports before 1.04.2015 and the balance 75% within 5 to 6 months due to which we are having a huge, short fall in fulfilling the obligation. Facts about the case: a) We had taken total 4 advance licenses during this period against the deemed export out of which 3 licenses are redeemed as these supplies were made to EPCG license holders. This is the only case, where the supply is made to SEZ following same documentation procedure. Below is list of the said advance linceses against that we have received EODC – b) York India Limited Acquired by M/s. Johnson Controls Marine & Refrigeration India Pvt. Ltd. now merged with Johnson Controls India Private Limited which is an MNC. We have fair pricing for all our customers and there was no price differentiation whatsoever for any our customer. c) The sales prices are equivalent in all export cases as well as domestic sales made during this period. d) We have utilized the duty-free goods for manufacturing of supplies made to SEZ as per the SION Norms and have not violated any Policy conditions or misused the Advance Authorization scheme. e) This is one of case requested for relaxation on the grounds of true facts and not misuse of the provisions. f) Just because of this one case we had been declared as defaulter and facing many problems to operate our current export import activity. g) Being an MNC, we are facing internal issues with our overseas controls as part of the supply is eligible for EO fulfilment and part supply is denied for the relaxation. h) Considering the above facts and deadline under amnesty scheme by 31st March 2024, we request you to kindly consider our case for the upcoming PRC meeting. We most humbly request your good-self to please consider our exports fulfilled after 1.04.2015 for fulfillment of EO under the subject Authorization, we have all other documents of supplies as required for exports to SEZ. Further we most humbly request your goodself that, it would be really helpful to confirm acceptance of our request over mail immediately post PRC meeting. It would help us to take decision about withdrawal of Amnesty Application.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to refer to PC-4 for taking up for further extension of provision for alternate documents allowed up to 31.03.2015 by amending the policy provision. Meanwhile advance intimation may be sent to applicant regarding no need to regularise under Amnesty Scheme.

(Action: Applicant/RA, Pune/PC-4)

Case No. 48 M/s. Zenotech Laboratories Limited, Hyderabad

F.No.HQRPRCAPPLY00006384AM24

Meeting No.33AM24 held on 22.03.2024

Subject: Applied for Amnesty Scheme 2003 for 10 EPCG Authorization for Extension in EOP.

Applicant Statement: The applicant stated that Zenotech Limited had 17 EPCG licences issued by DGFT during the period from 2003 to 2008, for which equipment was imported & installed at its facility during FY: 2003 to 2009. However, none of the licence copies were available with the Company due to a change in management. Somewhere in the year 2013, the Company received a notice from the office of ADGFT-Hyderabad, to submit evidence of exports made with regards to one of such licences, and then only the Company came to know about the due liability towards pending export obligations. The Company, with the support of DGFT officials could gather partial documents related to those 17 licences. In the meantime Company went into sickness. Soon the Company was referred to BIFR as the financial health was totally eroded with negative net worth. They are the New Management taking over the activities of ZENOTECH LABORATORIES LIMITED from 2015-16 onwards.

In the meantime, the Chief Commissioner Customs Hyderabad vide his adjudication order No48/2016-Adjn.Cus.(Commr.) dated 27.03.2017 instructed to pay the duty foregone amount on the said 17 number EPCG licence, they have paid customs duties on a copy of Customs duty Payment details are enclosed for your reference. They have applied for Amnesty scheme 2003 for a total 14 licences out of which DGFT considered 4 licences and rejected 10 EPCG licences under the amnesty scheme. Since they are a sick company and request to consider the amnesty scheme and they have paid duties on 27-8-2018 for all 14 licences. The 10 EPCG Authorisations are 1.) 0930000812 dated 23.12.2003, 2.) 0930000932 dated 23.04.2004, 3.) 0930001232 dated 30.11.2004, 4.) 0930001280 dated 24.12.2004, 5.) 0930001544 dated 15.06.2005, 6.) 0930001548 dated 17.06.2005, 7.) 0930001549 dated 17.06.2005, 8.) 0930001642 dated 27.07.2005, 9.) 0930002244 dated 19.05.2006 and 10.) 0930001523 dated 02.06.2005.

Comments of PC-5 were seen.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee noted that the applicant has faced difficulties which were beyond their control and allowed the extension of export obligation of 10 EPCG Authorizations up to 13.08.2013 to enable the applicant to avail amnesty scheme.Meanwhile advance intimation may be sent to applicant and RA to enable them to regularise.

(Action: Applicant/RA, Hyderabad)

Case No. 49 M/s. Frigorifico Allana Private Limited, Mumbai .

F.No.HQRPRCAPPLY00007678AM24

Meeting No.33AM24 held on 22.03.2024

Subject: To allow Waiver of procedural requirement as per HBP against Advance Authorization No.0310838460 dt 25.09.2020 and No.0311006268 dt 18.08.2021.

This is a defer case of PRC Meeting No.30AM24 held on 23.02.2024 (Case No.32) wherein Committee decided to call the firm for Personal Hearing.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 22.03.2024. Mr. Mohammed Irfan G Shaikh authorized representativeappeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: In this review application the applicant point out that their is not a matter regarding GST exemption availed on 1st import condition, their licenses are issued post 31.01.2019 and remain unaffected by the recent Supreme Court Judgement. Their import item crude Palm Oil falls under Para 4.06 of FTP which requires prior fixation of norms. Due to Covid-19 and delays by food ministry to finalise norms their licenses were issued after 12-13 months of application. Even if they were aware of provisions of first import, they would not have been able to execute the export order given the delay in issuance of license. Also most exports are to SEZ and EOU and thus their genuine error did not cause any shortage of crude palm oil. Hence they are requesting to allow relaxation of Policy on export and import against subject licenses.

Decision: Deferred. The Committee heard and examined the case on the basis of justification furnished by the firm and decided to refer to PC-4. Applicant will need to furnish further information as discussed.

(Action: Applicant/PRC/PC-4)

Case No. 50 M/s. Greenleaf Extractions Private Limited, Cochin.

F.No.HQRPRCAPPLY00007216AM24

Meeting No.33AM24 held on 22.03.2024

Subject: To allow Extension of EOP for delay in export of finished goods in term of Para 6.06 (C) (ii) & (iii) of HBP.

This is defer case of PRC Meeting No.29/AM24 held on 15.02.2024 (Case No.44) wherein Committee decided to call the firm for personal hearing.
The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 22.03.2024. Mr.Sreelatha R Nair, Director appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: In the review application, the firm has stated their export products are Spices Oil and Oleoresins. They import required Spices like Black Pepper, Ginger, Nutmeg, Mace and White Pepper etc. As per Para 6.06 of HBP, certain specified products have a lesser Export Obligation period of 120 days / 12 months. They come across serious problems in complying with the reduced Export Obligation Period for the following main reasons: (a) Spices are Agro products and hence they are seasonal in nature. For all Spices there is a buying season and there is a selling season. Being in a very stiff and competitive international market it is imperative that they procure acceptable quality of raw Spices at the lowest price and also sell the finished goods at the highest price. (b) For Agro Products, the purchase price fluctuates very often and there is a period when the prices touch rock bottom. At this point in time they are required to procure the materials in bulk to avail the benefit of lower price on inputs. (c) Similarly, at the time of export, they have to obtain the maximum price in the market and therefore will be required to keep the finished goods / raw materials for a longer period till the market reaches a peak price. Thus, on many occasions, such exports over shoot the reduced Export Obligation Period. (d) Further, in many cases, while the raw materials are processed and the goods ready for export, for many reasons, the buyers do not release despatch instructions although the Order is firm. They cannot dictate the buyer to issue despatch instructions to suit reduced Export Obligation period. (e) Unlike in the case of Advance Authorisation, purchases in EOU are not linked to Export Orders in hand, for reasons stated in the point (b) above. EOUs are permitted to have bulk purchases to derive the maximum benefit of cost reduction. This results in delay in processing of imported raw materials and consequent delay in the fulfilment of export within the reduced Obligation Period. 2. As a cumulative result of the above points, it has not been possible for them to fulfil the export obligation as per Para 6.06 of the FTP. Hence they are requesting to consider their case sympathetically and take a lenient view in the matter by regularizing the delay in fulfilment of export obligation for goods imported under 3 Bills of Entry.

It was noted that Joint Inspection Report had earlier revealed that the imported goods were not available with them. Whereas applicant states that by that time they had already exported the material for which they had given the request for extension.

Decision: The Committee heard and examined the case on the basis of justification furnished by the firm. The Committee advised the representative of the firm to send copies of shipping bills against which balance material was exported. Thereafter report would be called from DC's Office.

(Action: Applicant/PRC)