

MINUTES OF 4th MEETING OF AM-23 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.30 PM ON 03.06.2022

Fourth meeting for AM-23 of the EPCG Committee was held at 3.30 PM on 03.06.2022 under the Chairmanship of Shri S.B.S. Reddy, Additional Director General of Foreign Trade through Video Conferencing. Following officers attended the meeting:-

- i. Shri Chandan Kumar, OSD, Department of Revenue
- ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
- iii. Shri Sanjeev Kumar Kala, Deputy Director General of Foreign Trade, DGFT
- iv. Shri Satish Kumar Oza, Foreign Trade Development Officer, DGFT

2. Minutes of the last Meeting were confirmed. Thereafter, the Committee deliberated upon all the cases and following decisions were taken:-

Sl. No.	Firm's Name and File Numbers	EPCG Authorization No.	Brief history and decision of the Committee
1	Uttam Sugar Mills Limited HQREPCGPRAPP00371045AM22	0530148007 dated 17.12.2008	Review application – Condonation of delay in the installation of the capital goods imported vide Bill of Entry no. 894056 dated 11.05.2009 beyond stipulated time period i.e. 15.04.2012 The firm has requested for partial review of decision taken in the 11th EPCG Meeting of AM22 held on 22.12.2021. The firm has stated it had imported capital goods (set of 15 MW Steam condensing turbines) vide Bill of Entry No. 894056 dated 11.05.2009 against the subject EPCG authorisation. They have been able to install set of capital goods beyond the time period of 6 months. The representative of the firm appeared in Personal hearing and reiterated the submissions made in the application. i. The firm has stated that

			they could not install the CGs within stipulated time period as the process of their installation such as transportation and unloading at plant, measurement of base frame dimensions for the construction of civil foundation, delivery of civil foundation drawings, checking of load bearing capacity of the soil, construction of foundation for turbine and its auxiliaries including extension of building, erection activities of turbine and its auxiliaries including cooling tower, pumps, piping, mechanical parts, electrical and instrumentation work and oil flushing of turbine and other trial run work had taken significant time. ii. The subject turbine was for the purpose of captive consumption/internal use but the consumption for internal/captive use is lower than the power produced out of the generation hence, in order to use the surplus /excess production there was Power Purchase Agreement (PPA) with Uttar Pradesh Power Corporation Limited (UPPCL) iii. The firm signed the PPA with UPPCL on 22.08.2007 for sale of surplus power
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			from their co-generation plant. As per PPA, the firm was to evacuate power from 132 KV substation of Bijnor (U.P.) which was about 26 km from their plant. However, in January 2009, the firm came to know that UPPCL is proposing to construct a 132 KV sub-station at Chandok (3 KM away from their plant)for which they were searching land and the firm made the land available to them which was transferred to them in February, 2010 and got their PPA amended suitably for evacuation of power from 132 KV Chandok sub-station (i.e. interfacing point for receiving power supply from co generation plant). iv. After acquiring land, UPPCL started construction of 132 KV sub-station which was ready on 31.12.2012 only. The construction of the sub-station was the responsibility of UPPCL and totally beyond the firm's control. v. Therefore, the firm could commercially commission their condensing turbine on 15.04.2012 after commissioning of Chandok sub-station and necessary safety trials and tests. After commissioning the said turbine the firm submitted their request letter dated
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			12.07.2012 and reminder letter dated 4.01.2013 to the Office of the Central Excise Range, Dhampur for issuance of installation certificate but didn't receive the required certificate. Further, the firm stated that they submitted another reminder letter dated 07.03.14 to the Office of the Central Excise and after rigorous follow up they were able obtain the installation certificate dated 10.03.2014 from Excise Authority. vi. The firm installed Capital Goods (1 Unit of 15 MW Condensing steam Turbine (model no. C 15-4,315/0, 78/0,245/495) on 15.04.2012 and furnished installation certificate dated 10.03.2014 from Customs, Central Excise & Service Tax Range, Dhampur, Bijnor. vii. The firm has claimed that it only able to physically commission the said turbine on 15.04.2012 due to delay in Governmental approvals and other unavoidable reasons which were totally beyond their control. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to condone the delay in submission of installation certificate to RA concerned, subject to payment of composition fee of Rs. 5000/- and submission of installation
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			certificate. RA to verify that no ECA/DRI/Customs action is pending against the company on this account. . This has the approval of DG, DGFT.
2	Karnataka Enterprises, Bangalore HQRPRCAPPLY00160572AM22	0730008665 dated 03.03.2010	Request for 3 years EOP Extension (8th to 11th year) in respect of EPCG Authorization No. 0730008665 dated 03.03.2010 under 03% Concessional duty. The firm has stated that their 2nd Block period expired on 02.03.2018 and they have fulfilled their EO for 1st Block. However, they couldn't fulfill their EO for 2nd Block within stipulated time due to initial set up of project and quality approval from overseas client. The firm is requesting for 3 years extension post expiry of 2nd block till 02.03.2021. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20- - To allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. - To allow condonation for delay in approaching RA for second extension in EOP beyond 2 years for 11th year with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP (2009-14). The above relaxation is also subject to

			the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.
			This has the approval of DG, DGFT.
3	Bharat Aluminium Company Ltd., New Delhi HQREPCGPRAPP00109952AM22	i. 0530148955 dated 11.05.2009 ii. 0530149178 dated 16.06.2009 iii. 0530147448 dated 14.10.2008 iv. 0530147663 dated 06.11.2008 v. 0530148520 dated 02.03.2009 vi. 0530149253 dated 26.06.2009 vii. 0530149578 dated 07.08.2009 viii. 0530149672 dated 19.08.2009 ix. 0530149779 dated 10.09.2009	Relaxation from maintaining Annual Average in respect of 9 EPCG Authorizations in terms of Para 5.11.3 of HBP 2009-14 for the period of 2018-19 and 2019-20 under 03% Concessional Duty. The firm has stated that they are manufacturers and exporters of Primary Aluminum and Aluminum Products. The firm has obtained 09 nos. of EPCG Authorizations. The condition to maintain annual average has also been imposed against the above EPCG Authorizations. The firm has stated that they had also got their group company's name endorsed in the license in terms of Para 5.5 (c) of the FTP 2009-14 . At the time of endorsement of the group company the condition to maintain past annual average of the group company product has also been imposed against the authorizations. The firm has further stated that their group company unit situated in Tuticorin, Tamil Nadu manufacturing copper has been permanently sealed by the order of the Tamil Nadu Pollution Control Board (TNPCB). The Plea made by them to the Madras High Court against TNPCB order dated 28.05.2018 was also dismissed on 18.08.2020. Further the Hon'ble Supreme Court on 02.12.2020 refused the Plea made by their Group Company to reopen their Sterlite Copper Plant. In view of the SC order turning down their plea to re-open their Tuticorin plant, there is no production and export of Anode Slime, Copper Cathode, Continuous

			Cast Copper Rod, Gypsum during the period viz. 2018-19 and 2019-20. The committee discussed the case and observed that, group company average can only be deleted if the applicant are willing to delete group company endorsement on EPCG authorization together with exports made by group company thereof. It is not possible to delete group company AEO for certain period only.
4	Tina Industries Private Limited, Kolkata HQREPCGPRAPP00339331AM22	0230007405 dated 08.12.2011	Request for 2 years EOP Extension (8+2 years) in respect of EPCG Authorization No. 0230007405 dated 08.12.2011 under 03% Concessional duty. The firm stated that they couldn't fulfill their EO 100% in stipulated time period due to unavoidable reasons. As per ANF-2D, the firm has not availed 8+2 years of EOP Extension and the validity of the authorization is up to 08.12.2019. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
5	Bharat Aluminium Company Ltd., New Delhi HQREPCGPRAPP00109405AM22	i. 0530150075 dated 13.10.2009 ii. 0530150077	Relaxation from maintaining Annual Average in respect of 10 EPCG Authorizations in terms of Para 5.11.3 of HBP 2009-14 for the period of 2017-18, 2018-19 and

		dated 13.10.2009	2019-20 under 03% Concessional Duty.
	iii.	0530150884 dated 07.01.2010	The firm has stated that they are manufacturers and exporters of Primary Aluminium and Aluminium Products. The firm has obtained 10 nos. of EPCG Authorizations. The condition to maintain annual average has also been imposed against the above EPCG Authorizations. The firm has stated that they had also got their group company's name endorsed in the license in terms of Para 5.5 (c) of the FTP 2009-14. At the time of endorsement of the group company the condition to maintain past annual average of the group company product has also been imposed against the authorizations.
	iv.	0530155098 dated 23.03.2011	
	v.	0530149331 dated 07.07.2009	
	vi.	0530149093 dated 02.06.2009	
	vii.	0530149095 dated 02.06.2009	Export of Iron Ore from Goa has been banned by the order dated 07.02.2018 of the Hon'ble Supreme Court of India. In terms of the Supreme Court order dated 07.02.2018, Foundation V/s M/s Sesa Sterlite Limited & Ors. , all the mining lease holders were directed to stop all the mining operations with effect from 16.03.2018{Para 149(6) of Order} until fresh mining leases are granted. The ban is continuing as the matter of grant of fresh leases is still sub-judice and is pending before the Hon'ble Supreme Court of India. In view of the Supreme Court order banning export of Iron Ore there is no production and export of Iron Ore during the period's viz. 2017-18, 2018-19 and 2019-20.
	viii.	0530149336 dated 08.07.2009	
	ix.	0530149779 dated 10.09.2009	
	x.	0530150185 dated 28.10.2009	The committee discussed the case and observed that, group company average can only be deleted if the applicant are willing to delete group company endorsement on EPCG authorization together with exports made by group company thereof. It is not possible to delete group company AEO for certain period only.

6	M.S. Chhabra Knitwears, Ludhiana HQREPCGPRAPP00263786AM2 2	3030013770 23.03.2015	dated	Request for: i. condonation of delay in submission of installation certificate and ii. delay in payment of fee for 10% excess duty saved amount In respect of EPCG authorization No.3030013770 dated 23.03.2015 under 0% Concessional Duty. The firm has stated that they have fulfilled 100% EO against said license and all documents have been submitted to RA, Ludhiana for grant of EODC but they received a mail from RA Ludhiana that they have not submitted installation certificate within time. RA, Ludhiana vide deficiency letter dated 01.11.201 has stated that: i. You have not submitted installation certificate within prescribed time of 31.03.2021. ii. You have not deposited excess duty required fee in time. The firm has not furnished requisite Installation Certificate for the subject EPCG Authorization. In respect of 1st request: The Committee went through the statements made by the applicant 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. In respect of 2nd request: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 for condonation of
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			procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP. This has the approval of DG, DGFT.
7	Sri Radhey Krishna Agro Processing Private Limited, Aurangabad HQREPCGPRAPP00299287AM2 2	2130000171 dated 11.12.2013	Request for 2 years EOP Extension (6+2 years) in respect of EPCG Authorization No. 2130000171 dated 11.12.2013 under 0% Concessional duty. The firm stated that they couldn't fulfill their EO 100% in stipulated time due to unavoidable reasons. As per ANF-2D, the firm has not availed 6+2 years of EOP Extension and the validity of the authorization is up to 11.12.2019. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
8	Vaaho Profiles, Ludhiana HQREPCGPRAPP00303824AM2 2	3030010611 dated 01.03.2013	Request for further 2 years EOP Extension (beyond 6+2 years) in respect of EPCG Authorization No. 3030010611 dated 01.03.2013 under 0% Concessional duty. The firm has stated that they couldn't fulfill their EO 100% in stipulated time due to adverse impact of Covid-

			19 on exports and cancellation of 3rd party export orders. As per license amendment sheet, overall EOP has been extended up to 01.03.2021 i.e. the firm has availed 6+2 years of EOP Extension. The Committee observed that the firm has already availed 2 years of EOP Extension from 6th to 8th year. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to reject the request of the applicant.
9	Paramount Garments, Faridabad HQREPCGPRAPP00279342AM22	0530162822 dated 28.05.2014	Request for condonation for delay in submission of Installation Certificate in respect of EPCG Authorization No.0530162822 dated 28.05.2014 under 0% Concessional duty. The firm has stated that they couldn't submit Installation Certificate in stipulated time due to less awareness about the policy. However the firm further stated that they have completed their exports proceeds as per their EO. As per Installation Certificate issued by Chartered Engineer, machinery was installed in the firm's factory on 12.08.2014 with BOE No. 06108032 dated 15.07.2014. The Committee went through the statements made by the applicant and noted that the installation certificate should have been submitted by Central Excise authorities as per the then FTP provisions. 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.
10	Mahalasa Medical Technology, Bangalore HQRPRCAPPLY00254134AM22	0730013741 28.08.2014	dated Request for waiver of Export Obligation in respect of EPCG Authorization no.0730013741 dated 28.08.2014 under 0% Concessional Duty. The applicant has stated that they have been manufacturing surgical equipment for less than half and in some cases one third the cost of imported equipment since the inception of the company. There was no indigenous equipment for treatment of Parkinson's disease and Brain tumor in India and in other developing countries. They took up the challenge to develop this highly sophisticated equipment which required them to have their own manufacturing facility and decided to import first machine from US. As this product was very sophisticated equipment which is to be used on the brain and required very high level of accuracy and precision, the R&D of the same took longer than they expected it to. In the process they felt the need to import 2 more machines, since the R&D was already delayed they didn't want to burden the Government as they were now unsure of the timelines of product completion and hence they did not take any exemption of those 2 machine and have paid the duties for both and could finish this product successfully in 3 year time. They made serious efforts to export the product and meet the Export obligation ever since they received the CE certificate in March 2020, but the conditions and factors were totally beyond their control. They estimate that the prospect for their products may start from 2023. As this pandemic is showing unpredictable trends and there are cases of COVID-19 peaking in some countries again, there is no

			surety of the export market for their surgical product. The applicant has requested for waiving off the export obligation as a special case, since the conditions are currently beyond their control. The Committee went through the statements made by the applicant 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.
11	Sonamoti Agrotech Private Limited, Patna HQREPCGPRAPP00325781AM22	0230008339 dated 04.10.2012	Request for 2 years EOP Extension (8+2 years) up to 31.12.2023 in view of DGFT's Notification 28 in respect of EPCG Authorization No. 0230008339 dated 04.10.2012 under 03% Concessional duty. The firm has stated that they couldn't fulfill their EO 100% in stipulated time period due to unfavorable market conditions of textile sector. The firm further stated that they are seeking EOP extension up to 31.12.2023 since their initial EOP expired on 31.12.2021 which falls under DGFT Notification No. 28/2015-2020. The Committee noted that as per ANF-2D, the firm has not availed 8+2 years of EOP Extension and the validity of the authorization is up to 04.10.2020. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper

			installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
12	Rohit Offset Pvt. Ltd, Indore HQRPRCAPPLY00314213AM22	1130001274 dated 06.08.2008	Request for : consideration of supply made to Export Houses as Exports OR 2 years EOP Extension (<i>beyond 8+2+2 years</i>) In respect of EPCG Authorization No. 1130001274 dated 06.08.2008 under 03% Concessional duty. The firm has stated that they are applying for consideration of supply made to export houses as exports as they have faced hardships in fulfillment of 100% EO on following grounds- - Classified under CSP (Common Service Provider) offering entire range of print services - Lack of awareness being in small town, the firm was not aware about technicalities involved in completion of EO and hence couldn't get endorsement as a service provider in type of exporter - Their products are not for direct exports as they are engaged with manufacturing and printing for packaging and their inserts for pharmaceutical companies. - DGFT Trade Notice 18 dated 23.09.2016 wherein job worker engaged in printing can be entitled for EPCG Scheme As per ANF-2D, the validity of the 03% authorization is up to 06.08.2020

				which means the firm has already availed 8+2+2 years of EOP Extension. The Committee went through the statements made by the applicant 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.
13	Rasandik Engineering Industries India Limited, Gurgaon Haryana HQRPRCAPPLY00315740AM22	0530155571 24.05.2011	dated	Request for waiver in fulfillment of EO in respect of EPCG Authorization No. 0530155571 dated 24.05.2011 under 0% Concessional duty. The firm stated that they had imported the Capital Goods for manufacture and supply of Automotive Components to M/s Tata Motors Ltd planned to be manufactured near Kolkata for which they were allotted 10.23 Acres of land by West Bengal Industrial Corporation Ltd (WBIDC). The firm had set up the plant and were in process of clearing the Capital Goods for commissioning but due to agitation by farmers, continuous road blockades and violence they had to stop further actions because the farmers contended that the Government of West Bengal had forcefully and illegally acquired the land from the Farmers /Cultivators and vide its Judgment dated 31.08.2016, the Hon'ble Supreme Court had ruled that the process of land acquisition by Government of West Bengal from farmers for setting up plant was illegal and void ab initio. The firm stated that they had no inclination that WBIDC and the Government of West Bengal without having ownership of the land would allot the land to make Investments in setting up a complete Manufacturing Plant.

			The firm filed a Bill Of Entry No 97 dated 25.07.2011 under mentioned EPCG Authorization and got the consignment cleared and moved to their premises which is lying packed and has not been installed. The firm stated that since the machines were never installed, they could not fulfill the EO due to force majeure conditions beyond control of the company / management. The Committee went through the statements made by the applicant 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.
14	Ashapura Minechem Ltd, Mumbai HQREPCGPRAPP00266598AM22	0330040189 dated 13.11.2014	Request for 1st Block extension in EOP in respect of EPCG authorization No. 0330040189 Dt. 13.11.2014 under 0% Concessional Duty. The applicant has stated that the subject Authorization was utilized to import Ceramic Sand Production Plant along with Accessories in CKD/SKD condition for production of Export Product Proppant (Ceramic Sand) in Aug, 2015 and the imported Capital Goods was installed at their factory in Feb, 2016. The actual duty saved amount under the EPCG is Rs. 5.07 crore with EO of Rs. 30.40 crores. The applicant has stated that they have been unable to fulfill the EO till now due to unavailability of export of the product Proppant in the period immediately after installation of the imported capital goods on account of royalty issues on mining and reduction in international price and covid 19 conditions. The Committee deliberated upon the case and decided to recommend to

			DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP (4th to 6th year), as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
15	Jeet & Jeet Glass and Chemicals Pvt. Ltd., Jaipur HQRPRCAPPLY00322646AM22	1330002651 dated 02.07.2010	Request for further extension of EOP for 2 years (beyond 8+2 years) in respect of EPCG Authorization No. 1330002651 dt. 02.07.2010 under 3% Concessional duty. The firm has stated that they could not fulfill 100% EO within the extended time period due to Covid-19 Pandemic and extended EPCG Authorization expired on 03.04.2021. The firm has further stated that their product viz. Bullet Proof Glass is a “defense” related product, orders of which take prolonged time to finalize. It is a specialized product and to be supplied only to Indian Army, Navy, CPMF, CPRF and various Government agencies. They have received an export order of USD 94592.00. Therefore, the firm has requested for extension of EOP in order to fulfill their balance EO against the above authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation for delay in approaching RA for

			second EOP extension (10th to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP (RE: 2012)/2009-14. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
16	Krishna Bhog Rice Industries Pvt. Ltd, Purba Bardhaman HQREPCGPRAPP00247953AM22	0230009274 dated 01.01.2014	Request for 1st Block Extension in respect of EPCG Authorization No. 0230009274 dated 01.01.2014 under 0% Concessional Duty. The applicant has stated that they could not export due to the unavoidable reason the required 50% of the total export obligation within 4 years. The applicant has enclosed copy of EPCG authorization, Bill of Entry copy, CA certified Import and stated that they have paid the requisite fee of Rs.2000/-. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as

			specified in FTP/HBP.
			This has the approval of DG, DGFT.
17	Intech Additive Solutions Private Ltd., Bangalore HQRPRCAPPLY00280269AM22	0730012973 dated 13.12.2013	Request for second extension of EOP for 2 years up to 12.12.2023 (beyond 6+2 years) in respect of EPCG Authorization No. 0730012973 dt.13.12.2013 under 0% Concessional duty. The applicant has stated that they have obtained second block export obligation extended up to 12.12.2021 and for first block EO regularized by paying duty with interest. The applicant has also stated that they have sufficient orders to fulfill export obligation for second block. Therefore, the applicant has requested for extension of EOP for two years i.e. from 12.12.2021 to 12.12.2023 in order to fulfill their EO against the above Authorization. The Committee observed that the firm has already availed 2 years of EOP Extension from 6th to 8th year. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the committee decided to reject the request of the applicant.
18	Sri Sai Ramana Parboiled Modern Rice Mill, Nalgonda HQRPRCAPPLY00313880AM22	0930009872 dated 16.12.2013	Request for second EOP Extension (beyond 6+2 years) in respect of EPCG Authorization No. 0930009872 dated 16.12.2013 under 0% Concessional duty. The firm has stated that they couldn't fulfill their EO 100% in stipulated time period due to Covid-19 pandemic and some period for climate changes. The firm further stated that they

			received EOP in 2020 up to 16.12.2021 but still couldn't fulfill EO 100% and requesting for further extension. As per License Amendment Sheet, EOP has been changed from 6th year to 8th year. The Committee observed that the firm has already availed 2 years of EOP Extension from 6th to 8th year. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to reject the request of the applicant.
19	Sonamoti Agrotech Private Limited, Patna HQREPCGPRAPP00322215AM22	0230008339 dated 04.10.2012	Request for 1st Block Extension in respect of EPCG Authorization No. 0230008339 dated 04.10.2012 under 03% Concessional duty. The firm further stated that they couldn't fulfill their EO 100% in 1st Block within stipulated time period of 6 years due to unavoidable reasons. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as

			specified in FTP/HBP.
			This has the approval of DG, DGFT.
20	Sanjeevani Commerce Private Limited, Kolkata HQREPCGPRAPP00318877AM22	0230010011 dated 24.12.2014	Request for 2 years EOP Extension (6+2 years) up to 31.12.2023 in view of DGFT Notification 28 in respect of EPCG Authorization No. 0230010011 dated 24.12.2014 under 0% Concessional duty. The firm stated that they couldn't fulfill their EO 100% in stipulated time period due to unfavorable market situations of textile sector. The firm further stated that they are seeking EOP Extension up to 31.12.2023 since their initial EOP expired on 31.12.2021 which falls under DGFT Notification No. 28/2015-2020. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
21	Sri Srinivasa & Company, Saidabad HQREPCGPRAPP00313685AM22	i. 0930003949 dated 31.03.2008 ii. 0930004237 dated 24.07.2008 iii. 0930006922	Request for Special EOP Extension for 2 years from the date of approval in respect of EPCG Authorization No. 0930003949 dated 31.03.2008 for 05% concessional Duty and Authorization No. 0930004237 dated 24.07.2008 and No. 0930006922 dated 18.03.2011 for 03% Concessional Duty.

		dated 18.03.2011	The applicant has submitted that the effects of the Covid Pandemic played total havoc and requested Special EOP Extension, on humanitarian grounds. Committee noticed that as per ANF-2D , the firm has not availed EOP Extension for the above mentioned 3 authorizations and their validity stands expired on following dates :- • 0930003949 dated 31.03.2008 – expired on 31.03.2016 • 0930004237 dated 24.07.2008 – expired on 24.07.2016 • 0930006922 dated 18.03.2011 – expired on 18.03.2019 The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow: i. Condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of of HBP and late fee of Rs. 10,000/. ii. Condonation for delay in approaching RA for second extension in EOP beyond 2 years with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in HBP. The above relaxation is also subject to the condition that the proper
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			installation certificate has been submitted within time limits as specified in FTP/HBP.
			This has the approval of DG, DGFT.
22	Walia Auto Ancillaries Private Limited., Pune HQRPRCAPPLY00290960AM22	3130004086 19.06.2009	dated Request for- 1st Block Extension Total EOP Extension for 1 year (from 8th to 9th year) Consideration of same and similar export products for HS Codes 87085000 and 85381010 Acceptance of Chartered Engineer Installation Certificate In respect of EPCG Authorization No. 3130004086 dated 19.06.2009 under 03% Concessional duty. The firm has stated that they have fulfilled their specific EO 100% within 9 years of EOP and couldn't fulfill under stipulated time period of 8 years. The firm also stated that they have submitted Installation Certificate from Chartered Engineer to RA Pune. The firm further stated for consideration of two different export products of Automobile Spares under HS Code 87085000 and Switch Gear parts under HS Code 85381010 as they have been manufactured by use of machinery imported under EPCG Authorization and they are similar in terms of manufacturing process. The firm added that they had obtained Installation Certificate from chartered engineer and has requested to accept the same in the absence of Central Excise Authority. As per Installation certificate dated 28.07.2009 enclosed by the firm, goods were installed at the firm's premises on 25.07.2009 with BOE No. 972418 dated

			03.07.2009. In respect of 1st and 2nd request: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension for 1 year (from 8th year to 9th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT. In respect of 3rd and 4th request: The Committee went through the statements made by the applicant 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.
23	Popular Garments and Knit Feb Private Limited, Kolkata HQREPCGPRAPP00231221AM2	0230008934 dated 08.07.2013	Request for 1st Block Extension by paying composition fees in respect of EPCG Authorization No. 0230008934 dated 08.07.2013

	2			under 0% Concessional Duty. The firm has stated that they could not complete EO 100% within stipulated time due to unfavorable markets situations of Textile Sector. The firm further stated that they have paid Rs. 2000 as requisite EPCG Committee fee. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
24	Pooja Enterprises, Hawrah HQREPCGPRAPP00298791AM2 2	0230002140 13.02. 2007	dated	Request for waiver of conditions imposed in Para 5.10(d) of HBP 2015-20 on 01.04.2015 in respect of EPCG authorization No. 0230002140 dated 13.02.2007 under 03% Concessional Duty. The applicant has submitted that they have fulfilled 100% EO against the subject EPCG authorization through third party exports. They are facing problems post 01.04.2015 after announcement of Exim policy 2015-20 whereby virtue of Para 5.10(d) of HBP some new conditions for their party exports were stipulated which practically cannot be followed in textiles/readymade garment sector.

		The clarification issued vide Policy circular No.22/2015-20 dated 29.03.20219 does not serve any purpose of EPCG authorization holders of textiles sector. Their sector involves various steps/process like spinning/knitting/ weaving/ dyeing/ calendaring/cutting/ stitching/sewing etc till manufacturing of readymade garments and all the processing is not possible to be completed in a single unit which can be verified as this process is continuing for last more than 5 decades. The applicant has requested for withdrawal of third party export conditions imposed by Para 5.10(c) and 5.10(d) of HBP 2015-20 declared on 01.04.20125. Policy Circular No.3/2015-20 dated 02.09.2015clarified that “provisions of Para 5.10(d) of HBP 2015-20 shall be applicable to third party exports made on or after 01.04.2015 (even in respect of exports made under EPCG authorizations issued prior to 01.04.2015). Third party exports which have been made prior to 01.04.2015 will be governed by the provisions of relevant policy/procedure”. Para 5.10(c) of HBP was amended vide Policy Circular No.22/2015-20 dated 21.03.2019 by addition of following phrase<i>“Proceeds realized through normal banking channel from third party exporter's account to the authorization holder's account on account of such exports only shall be counted towards fulfillment of export obligation.”</i>. The Committee went through the statements made by the applicant 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
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				to reject the request.
25	Rajhans Enterprises Bangalore	i.0730003774 02.02.2006	dated	Request for concession on applicable Interest Levied On Duty Saved Value in respect of EPCG authorization No.0730003774 dated 02.02.2006 and No.0730007602 dated 19.11.2008 under 05% Concessional duty. The applicant has referred to provisions of Policy Circular regarding average decline in exports and stated that during the years 2007, 2009 & 2010 due to Global Recession & also recession in New Zealand they were unable to fulfillment EO. They could not completely concentrate in export business ensuring the compliance under EPCG scheme by reaching appropriate exports & completing existing arrears of obligations. Further their printing & packaging product prices have become out of competitive ranges due to GST and when overseas clients comparing the prices with other country material supplies, the rates are far high. Another reason for this is the Non-Availability of good quality raw materials in India At affordable Prices. The firm has stated that during May 2019, they were served with adjudication orders for the two licenses of which we were unable to fulfill the EO obligation due to certain reasons. On receipt of the notices from DGFT, the firm has claimed to have duly remitted the duty saved value of Rs. 4.25 Crores on the two adjudicated licenses. The Committee went through the statements made by the applicant 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
	HQRPRCAPPLY00292850AM22	ii.0730007602 19.11.2008	dated	

			to reject the request.
26	Hotel K P Park Inn Private Limited, Coimbatore HQRPRCAPPLY00298363AM22	3230019480 dated 05.09.2013	Request for extension in EOP for 6 years up to 04.09.2025 in respect of EPCG authorization No.3230019480 dated: 05.09.2013 under 0% Concessional Duty. The applicant has stated that their hotel permitted for operation by department of Tourism vide letter dated 01.03.2017 but the EPCG authorization was obtained at the time of construction of the hotel in 2011. The Commercial activity was commenced in 01.04.2016. The applicant has submitted that they had already obtained 2 years EO extension from 6 years to 8 years. Their hotel was not able to function due to Covid19 lockdowns and restriction of foreign travelers, still today the same is being continued and the new virus OMICRON has started and there is another lockdown to be imposed and still foreign visitors are under restriction. The Committee deliberated upon the case and decided to defer it.
27	Shri Shyam Food Products, Chattisgarh HQREPCGPRAPP00173831AM22	1130000717 dated 31.10.2006	Request for; i. 1st Block Extension ii. EOP Extension for 4 years (8+2+2 years) In respect of EPCG Authorization No. 1130000717 dated 31.10.2006 under 05% Concessional duty. The firm has stated that they had obtained EPCG Authorization No. 1130000717 dated 31.10.2006 with 5% Duty and 8 years Export Obligation period. The firm further stated that they couldn't fulfill their 100% EO in stipulated time period due to- • ban on export on rice from 2008-2011 • Business is a "Seasonal

		Business” from only November to May of each FY • Covid-19 pandemic • Less connected to global market being a small scale industry The subject EPCG Authorization No. 1130000717 has been issued on 31.10.2006 while the provision of automatic extension in EOP in case of ban was introduced vide Para 5.11.3 of HBP 2009-14. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2004-09 and late fee of Rs. 10,000/-. (c) Condonation for delay in approaching RA for second extension in EOP beyond 2 years with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP 2004-09. The above relaxation is also subject to
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			the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
28	MCL Global Steel Pvt. Ltd., Indore HQREPCGPRAPP00281700AM22	5630000579 dated 30.09.2014	Request for extension of EOP for 2 years (6+2 years) from 01.10.2020 to 30.09.2022 in respect of EPCG Authorization No. 5630000579 dt. 30.09.2014 under 0% Concessional duty. The applicant stated that they are a state of art manufacturing unit for manufacture of Iron & Non Alloy Steel Ingots/Billets/Slabs/Rounds etc. for which they had imported plant and machinery under aforesaid Zero percent EPCG Authorization. The applicant has also stated that during the EOP, due to recession in International market and reason that their unit was not fully operational. The applicant has further stated that they could not fulfill the Export obligation because they could not export goods in the current financial year due to Covid-19 which badly affected international market. However, on their continuous effort and having latest technology, now situation is improving and they are having good export orders from various overseas buyers as well as Indian exporters/merchant exporters for the export/supply of goods. Therefore, the applicant has requested for an extension of EOP for two years from 01.10.2020 to 30.09.2022. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export

			obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
29	Sanjeevani Commerce Private Limited, Kolkata HQREPCGPRAPP00318899AM22	0230010011 dated 24.12.2014	Request for 1st Block Extension in respect of EPCG Authorization No. 0230010011 dated 24.12.2014 under 0% Concessional duty. The firm has stated that they couldn't fulfill their EO 100% in their 1st Block in stipulated time period due to unfavorable market situations of textile sector. The firm further stated that they are seeking for block-wise waiver after payment of composition fees. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
30	Venkateshwara Laser Tech Private Limited, Bangalore	0730010208 dated 30.05.2011	Request for further 2 years EOP Extension (beyond 8+2 years) in respect of EPCG Authorization No.

	HQREPCGPRAPP00329099AM2 2		0730010208 dated 30.05.2011 under 03% Concessional duty. The firm stated that they couldn't fulfill their EO 100% within stipulated time period due to Covid-19 pandemic and global lockdowns which has affected the exports. The firm further stated that they have been granted EOP Extension vide 4th EPCG Committee Meeting of AM-22 up to 31.12.2021 but the firm couldn't fulfill 100% EO pertaining to the decision and wants further 2 years extension. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation for delay in approaching RA for second extension in EOP (10th to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
31	Surya Processed Food Private Limited, Noida HQREPCGPRAPP00296940AM2 2	0530161378 dated 19.08.2013	Request for: i. 1st Block Extension ii. EOP Extension for 2 years iii. EOP Extension for 4 years In respect of EPCG Authorization No.0530161378 dated 19.08.2013 under 0% Concessional Duty.

The applicant stated that due to decline in the requirement of export product in the International Market, they could not fulfill the prescribed Export Obligation (50% in 1st Block, 50% in 2nd Block) in both the Blocks of E.O. fulfillment against above licenses. Now, they have received some export orders and are thriving to fulfill the entire export obligation within the next two years. The applicant requested for extension in EOP for 2 + 2 years and Extension in 1st Block for 2 years to fulfill their EO.

In respect of 1st and 2nd request:

The Committee deliberated upon the case and decided to recommend to **DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :-

(a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

(b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

In respect of 3rd request:

			The firm is being granted 2 years of EOP Extension from 6th to 8th year. The Committee went through the statements made by the firm in respect to second EOP Extension for 0% Duty license and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the committee decided to reject the request of the applicant.
32	DMS Technologies Pvt. Ltd., Mysore HQRPRCAPPLY00163809AM22	0730008281 dated 06.10.2009	Request for condonation for late submission of Installation certificates against EPCG Authorization No. 0730008281 dt.06.10.2009 under 0% Concessional Duty. The applicant has stated that they have obtained EPCG Authorization from RA, Bangalore. The firm has informed that they have completed 100% EO. In this regard, the firm applied for EODC against above license. However, the firm has informed that they could not submit installation certificate due to their unawareness of the condition mentioned against Para 5.04 of HBP 2015-20. As per Central Excise Certificate, the date of BOE is 06.11.2009 and CGs installed on 30.11.2009. The firm has requested for condonation of delay in submission of Installation Certificates beyond stipulated time period which was issued by Central Excise dt. 30.08.2017 in respect of above EPCG Authorizations. The matter was examined by EPCG Committee in its meeting held on 10.11.2021 and it was decided to defer the case to call for a report from RA before taking a decision in the matter.

				The Committee deliberated upon the case and decided to defer the case for the next EPCG Committee Meeting for further examination.
33	Sree Bhargavi Agro Tech, Yanam Pondicherry HQREPCGPRAPP00335919AM2 2	2530000338 08.01.2015	dated	Request for condonation for delay in submission of Installation Certificate in respect of EPCG Authorization No. 2530000338 dated 08.01.2015 under 0% Concessional duty. The firm has stated that they have fulfilled EO but due to policy unawareness they didn't take the Block-wise extension before fulfillment from RA. They further stated that upon approaching RLA Chennai for the same, they advised them to approach DGFT New Delhi for late submission of Installation Certificate. The firm further stated that they didn't submit the Installation Certificate in stipulated time period due to unawareness of policy procedures. As per Installation Certificate issued by Chartered Engineer dated 16.09.2015 enclosed by the firm, Machinery was installed on 20.06.2015 at the location of the firm with BOE No. 8929448 dated 16.04.2015. As per FTP provisions installation certificate should have been issued by the Central Excise authorities and should have been submitted within 6 months from date of imports. The Committee went through the statements made by the applicant 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.
34	Omniplast Packaging Private Limited, New Delhi HQREPCGPRAPP00338389AM2	0530161584 19.09.2013	dated	Request for further 2 years EOP Extension beyond (6+2 years) in respect of EPCG Authorization No. 0530161584 dated 19.09.2013 under

	2			0% Concessional duty. The firm stated that they couldn't fulfill their 100% EO in stipulated time period due to Covid-19 where overseas market was affected. The firm further stated that they could not avail benefit for extension in EOP against Notification No. 28/15-20 because their EOP was expiring in September 2021 in place of July 2021. The firm stated that regarding earlier extended period, they could get only six month for business, out of 24 month, due to Covid-19. The Committee observed that the firm has already availed 2 years of EOP Extension from 6th to 8th year. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the committee decided to reject the request of the applicant.
35	Tina Industries Private Limited, Kolkata HQREPCGPRAPP00339255AM22	0230009862 dated 05.11.2014		Request for 2 years EOP Extension (6+2 years) from 31.12.2021 due to DGFT Notification 28 in respect of EPCG Authorization No. 0230009862 dated 05.11.2014 under 0% Concessional duty. The firm stated that they couldn't fulfill their EO 100% in stipulated time period due to unfavorable market situation of textiles sector. The firm further stated that they are seeking EOP Extension since their initial EOP expired on 31.12.2021 which falls under DGFT Notification No. 28/2015-2020. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58

			of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
36	Saraswati Dyers Pvt. Ltd, Panipat HQREPCGPRAPP00263392AM2 2	3330002485 dated 05.09.2012	Request for 2 years EOP Extension (8+2 years) in respect of EPCG Authorization No.3330002485 dated 05.09.2012 under 03% Concessional duty. The firm stated that they could not fulfill their EO 100% within stipulated time due to non-confirmation of export orders and Covid-19 Pandemic. The firm further stated that they have adequate export orders in hand now for fulfillment of respective EO. The firm further stated delay in applying for EOP Extension due to medical emergencies during Covid-19. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
37	ACCIL Corporation Private Limited, Jaipur HQREPCGPRAPP00194404AM22	i. 0530158804 dated 12.07.2012 ii. 0530159421 dated 05.10.2012 iii. 0530159423 dated 08.10.2012 iv. 0530158874 dated 20.07.2012 v. 0530159817 dated 27.11.2012 vi. 0530160186 dated 17.01.2013 vii. 0530160322 dated 06.02.2013 viii. 0530160421 dated 22.02.2013 ix. 0530160548 dated 18.03.2013 x. 0530160488 dated 06.03.2013 xi. 0530160680 dated 08.04.2013 xii. 0530161354 dated 08.08.2013	Application for: i. 1st Block Extension ii. Extension in EOP for two years and iii. condonation of delay in submission of Installation Certificate In respect of 15 EPCG authorizations under 0% and 03% Concessional Duty. The applicant has submitted that the whole world is the witness of COVID -19 pandemic since January 2020 and business is badly affected at all levels. All international travel is almost closed. All Tourist and business travel is Nil due to certain restrictions imposed by Governments/Regulators. Business meetings are also being organized through video conferencing. Hotels were remained closed for a long period due to Government Order and after opening no foreign traveler footfall is there. Hotels are even not able to meet out the operational expenses and salary expenses. The situation has still not improved in 20 months and any foreign travelers / Business Traveler there. The applicant has also not submitted details on installation of capital goods and the justification for condonation. The applicant has not furnished requisite Installation Certificates for the same. In respect of 1st and 2nd request: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :-

		xiii. 0530163736 dated 17.11.2014 xiv. 0530160995 dated 11.06.2013 xv. 0530161589 dated 20.09.2013	(a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EOP extension (from 6 years to 8 years for 0% duty licenses and 8 years to 10 years for 03% duty licenses) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT. In respect of 3rd request: As per FTP provisions installation certificate should have been issued by the Central Excise authorities and should have been submitted within 6 months from date of imports. The Committee went through the statements made by the applicant 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.
38	Parmeshwari Silk Mills Limited, Ludhiana HQREPCGPRAPP00272218AM22	3030011913 dated 27.12.2013	Request for 2 years EOP Extension (6+2 years) in order to fulfill AEO in respect of EPCG Authorization No. 3030011913 dated 27.12.2013 under 0% Concessional duty.

			The firm stated that they fulfilled their 1st Block 50% EO within stipulated time but couldn't fulfill their AEO 100% in the same due to change of trend of foreign buyer and Covid-19 which effected the business and trading worldwide and caused loss of export orders. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
39	RR Dominant Textiles, Madurai HQRPRCAPPLY00256319AM22	3530005382 dated 03.09.2013	Request for further 2 years EOP Extension beyond (6+2 years) in respect of EPCG Authorization No. 3530005382 dated 03.09.2013 under 0% Concessional Duty. The firm stated that they had already received Extension up to 02.09.2021 by RA Madurai but they were unable to fulfill 100% EO in stipulated time due to deep fluctuations in yarn prices, unstable export market and Covid-19 pandemic. The firm further stated that it currently has exports orders in hand to fulfill 100% EO. The Committee went through the statements made by the applicant 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.
40	Krypton Industries Ltd, Kolkata HQREPCGPRAPP00252044AM22	0230008803 dated 03.05.2013	Request for 1st Block Extension in respect of EPCG authorization No. 0230008803 dt. 03.05.2013 under 0% Concessional Duty. The applicant stated that they could not export due to the unfavorable market situation of the Textiles sector the required 100% of the total export obligation within 4 years. The applicant has submitted copies of EPCG authorization, Bill of entry, Installation Certificate, etc. The EOP of zero duty EPCG authorization issued on 03.05.2013 expired on 03.05.2019 and one extended period of EOP of two years also expired on 03.05.2021. Therefore the firm has requested for 1st Block Extension. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
41	Indo Asian News Channel Private Limited, Ernakulam HQRPRCAPPLY00158893AM22	1030001929 dated 18.03.2011	Request for second extension in EOP beyond (8+2years) by paying 50% customs duty in respect of EPCG Authorization No. 1030001929 dated 18.03.2011 under

			03% concessional duty. The applicant stated that they have fulfilled 54% EO during 1st block and 3.67% in Second block of EOP. In spite of their best efforts, they were not able to achieve the 2nd block EO on time and had therefore obtained an extension for one year from 18.03.2019 to 17.03.2020 and after taking benefits of PN 67 dated 31.03.2020 the EOP was valid till 17.09.2021. The applicant has submitted that due to Covid pandemic they were unable to earn the required foreign exchange within this extended period. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow Condonation for delay in approaching RA for second extension in EOP (10th to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
42	J.J Fine Spun Pvt. Ltd., Akola, Maharashtra HQRPRCAPPLY00287989AM22	5030000454 dated 30.01.2014	Request for extension of 1st Block and EOP Extension for two years up to 30.01.2022 (6+2 years) in respect of EPCG Authorization No. 5030000454 dt. 30.01.2014 under 0% Concessional duty. The firm stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to

			apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export orders. Therefore, the firm has requested for extension of 1st Block and EOP for two years i.e. up to 30.01.2022 by accepting condonation fee in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
43	J.J Fine Spun Pvt. Ltd., Akola, Maharashtra HQRPRCAPPLY00287983AM22	5030000428 08.11.2013	dated Request for extension of 1st Block and EOP Extension for two years up to 08.11.2021 (6+2 years) in respect of EPCG Authorization No. 5030000428 dt. 08.11.2013 under 0% Concessional duty. The firm stated that due to

			unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export orders. Therefore, the firm has requested for extension of 1st Block and EOP for two years i.e. up to 08.11.2021 by accepting condonation fee in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
44	J.J Fine Spun Pvt. Ltd., Akola, Maharashtra HQRPRCAPPLY00287980AM22	5030000390 21.08.2013 dated	Request for extension of 1st Block and EOP Extension for two years up to 31.12.2021 (6+2 years) in respect of EPCG Authorization No. 5030000390 dt. 21.08.2013

			under 0% Concessional duty. The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export orders. Therefore, the firm has requested for extension of 1st Block and EOP for two years i.e. up to 31.12.2021 by accepting condonation fee in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
45	J.J Fine Spun Pvt. Ltd., Akola, Maharashtra	5030000467	dated Request for extension of 1st Block and EOP Extension for two

	HQRPRCAPPLY00287687AM22	08.04.2014	years up to 08.04.2022 (6+2 years) in respect of EPCG Authorization No. 5030000467 dt. 08.04.2014 under 0% Concessional duty. The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export orders. Therefore, the firm has requested for extension of 1st Block and EOP for two years i.e. up to 08.04.2022 by accepting condonation fee in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG,
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			DGFT.
46	J.J Fine Spun Pvt. Ltd., Akola, Maharashtra HQRPRCAPPLY00287975AM22	5030000374 15.07.2013	dated Request for extension of 1st Block and EOP Extension for two years up to 15.07.2021 (6+2 years) in respect of EPCG Authorization No. 5030000374 dt. 15.07.2013 under 0% Concessional duty. The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export orders. Therefore, the firm has requested for extension of 1 st Block and EOP for two years i.e. up to 15.07.2021 by accepting condonation fee in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as

			specified in FTP/HBP.
			This has the approval of DG, DGFT.
47	J.J Fine Spun Pvt. Ltd., Akola, Maharashtra HQRPRCAPPLY00289040AM22	5030000540 dated 09.01.2015	Request for extension of 1st Block and EOP Extension for two years up to 09.01.2023 (6+2 years) in respect of EPCG Authorization No. 5030000540 dt. 09.01.2015 under 0% Concessional duty. The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export orders. Therefore, the firm has requested for extension of 1st Block and EOP for two years i.e. up to 09.01.2023 by accepting condonation fee in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to

				the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
48	Tina Industries Private Limited, Kolkata HQREPCGPRAPP00339333AM22	0230007405 dated 08.12.2011		Request for 1st Block EOP Extension in respect of EPCG Authorization No. 0230007405 dated 08.12.2011 under 03% Concessional duty. The firm further stated that they couldn't fulfill their EO 100% in 1st Block of 6 years in stipulated time period due to global economic recession and economic slowdown. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
49	Tina Industries Private Limited, Kolkata HQREPCGPRAPP00339213AM22	0230009862 dated 05.11.2014		Request for 1st Block EOP Extension in respect of EPCG Authorization No. 0230009862 dated 05.11.2014 under 0% Concessional duty. The firm further stated that they couldn't fulfill their EO 100% in 1st Block in stipulated time period due

				to global economic recession and economic slowdown. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
50	General Motors India Pvt. Ltd. (GMIPL), Pune HQREPCGPRAPP00102058AM22	3130009468 dated 13.06.2016		Request for post facto regularization of shifting and installation of certain capital goods imported under EPCG Authorization No. 3130009468 dt.13.06.2016 at the supporting manufacturer's premises under 0% Concessional Duty. The firm has informed that they have fulfilled requisite EO and EODC has been issued by RA, Pune on 23 March 2021. The firm has further stated that at the time of initiation dismantling process of EPCG goods, post EODC, it was noticed by them that 2 Nos. of Capital Goods imported under the EPCG authorization were inadvertently shifted and installed at their supporting manufacturer viz. Posco India Pune Processing Centre Pvt. Ltd. premises. However, due to inter-functional miscommunication, they were unable to inform the RA and seek prior permission for such shifting and installation. On noticing

the said error by them, they came forth to disclose the same and has requested for post-facto regularization of the shifting and installation of 2 Nos. of EPCG goods at Posco India's premises in accordance with the relevant provisions of the FTP.

The EPCG goods (more specifically being Dies) were shifted to and installed at Posco India's premises.

The firm enclosed a letter provided by Posco India dated 25 May 2021 which confirms the above stated fact that the Dyes were used for exclusive supply of parts to GM India. The firm has also informed that on noticing the above, they engaged an independent Chartered Engineer and conducted a physical verification of all EPCG goods imported under the aforesaid EPCG Authorizations. Accordingly, inspection stands completed, and the CE had issued certificate confirming the location of installation of EPCG goods. They have enclosed the CE certificate for reference and record purposes (please refer 'Annexure 3'). The current CE certificate date 27 May 2021 should be treated as a replacement and update to earlier furnished CE certificate dated 13 March 2018.

The firm has stated that it is a bonafide inadvertent error only while internal discussions were being held about dismantling all the EPCG goods, post obtaining the EODC. On noticing the said error, they came forth to disclose the same and request for post-facto regularization of the shifting and installation of 2 Nos. of EPCG goods at Posco India's premises, in accordance with the relevant provisions of the Foreign Trade Policy.

The firm has requested for post facto regularization of shifting and

			installation of 2 Nos. of EPCG goods at the supporting manufacturer's premises in terms of paragraph 2.58 of the Foreign Trade Policy. The matter was examined by EPCG Committee in its meeting held on 15.09.2021 wherein the Committee deliberated upon the case and decided to defer it with the direction to call a report from RA. After deliberation on the request of the firm, the Committee decided to defer the case to call the applicant for Personal Hearing to explain the case.
51	Accutech Laser Pvt. Ltd., Bangalore HQRPRCAPPLY00271321AM22	0730011627 dated 10.09.2012	Request for further extension of EOP for two years beyond (6+2 years) in respect of EPCG Authorization No. 0730011627 dt. 10.09.2012 under 0% Concessional duty. The applicant stated that their raw material suppliers were unable to supply in time and consequently it affected their Export schedule due to COVID. The applicant has further stated that they approached RA Bangalore for 2nd Extension but RA; Bangalore had rejected and suggested them to apply for Policy Relaxation Committee (PRC). Now, the firm has requested for extension of EOP for two years in order to fulfill their EO against the above license. As per license amendment sheet. The firm has availed 1st Block Extension and EOP Extension up to 3 years till 09.09.2021 for 0% Duty license. The Committee went through the statements made by the applicant 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.
52	PK Enterprises, Greater Noida	0530169420 dated	Request for acceptance of same

HQREPCGPRAPP00285758AM2 2		10.01.2017	export product in HS Code 83024190, 84663090 instead of 48191090 in respect of EPCG Authorization No. 0530169420 dated 10.01.2017 under 0% Concessional Duty. The firm stated that they have fulfilled the EO and submitted the documents for redemption but CLA New Delhi has denied them since the export items do not match as allowed in EPCG License. The firm has stated that they are the manufacturer of the Packing Material i.e., Corrugated Card Board Boxes and fulfill the requirement of the third- party exports with their packing material and are in an agreement with the final exporter of the primary products to export in their cardboard boxes. The firm also stated that value of their EO is considered to the extent of value of Corrugated Boxes only whereas actual export value is several times higher. The firm further stated that they have furnished the invoices for supply of Card Board Boxes to their Export Client against each invoice i.e. details of shipping invoice, details of Export details & their realization of payments and proceeds which have been submitted to CLA New Delhi. The firm stated that they have obtained disclaimer certificate from their exporter client which has been submitted along with various documents. The firm has requested to consider the export items as mentioned in shipping bills with packing material and also mentioned details of EPCG Nos. in all shipping bills and advice the same to CLA New Delhi to consider the same and issue EODC. After deliberation on the request of the firm, the Committee decided to
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			defer the case to call the applicant for Personal Hearing to explain the case.
53	PK Enterprises, Greater Noida HQREPCGPRAPP00285964AM2 2	0530170643 dated 23.06.2017	Request for acceptance of same export product in HS Code 83024190, 84663090 instead of 48191090 in respect of EPCG Authorization No. 0530170643 dated 23.06.2017 under 0% Concessional Duty. The firm has stated that they are the manufacturer of the Packing Material i.e., Corrugated Card Board Boxes and fulfill the requirement of the third- party exports with their packing material and are in an agreement with the final exporter of the primary products to export in their cardboard boxes. The firm also stated that value of their EO is considered to the extent of value of Corrugated Boxes only whereas actual export value is several times higher. The firm further stated that they have furnished the invoices for supply of Card Board Boxes to their Export Client against each invoice i.e. details of shipping invoice, details of Export details & their realization of payments and proceeds which have been submitted to CLA New Delhi. The firm stated that they have obtained disclaimer certificate from their exporter client which has been submitted along with various documents. The firm has requested to consider the export items as mentioned in shipping bills with packing material and also mentioned details of EPCG Nos. in all shipping bills and advice the same to CLA New Delhi to consider the same and issue EODC. After deliberation on the request of the firm, the Committee decided to defer the case to call the applicant for Personal Hearing to explain the case.
54	Bemisal Project Developers &	0330029955 dated	Request for second extension of

	Hotels Pvt. Ltd., Pune HQRPRCAPPLY00271682AM22	07.07.2011	EOP for 3 years beyond (8+1year) in respect of EPCG Authorization No. 0330029955 dt. 07.07.2011 under 3% Concessional duty. The applicant stated that they had extended the Authorizations EO Period but in the meanwhile they were hit by the Pandemic COVID-19 which harshly affected their business and for a major period they had to keep the Hotel closed as per the Government guidelines. In between even when there was certain relief given by the government it was impossible for them to generate any Foreign Revenue due to non -availability of Foreign Customers in the Hotel and still they are unable to generate any Foreign inward as major of the International flights are non- functional currently. The applicant has further stated that they are suffering a huge loss being in the service market during this COVID-19 scenario. Even today there is no complete functioning of the Hotel for the same reason. As per ANF-2D, the firm has availed 1 year of EOP Extension i.e. up to 07.07.2020. The firm is requesting for 3 years Extension from the expiry of the extended date. Therefore, the applicant has requested for second extension of EOP for 3 years beyond(8+1 years) from the expiry of the Extended EOP in order to fulfill their EO against the above authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :- (a) Condonation of delay in approaching RA for EO extension for 1 year (from 9th year to 10th year) on payment of composition fee or imposition of additional export
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			obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation for delay in approaching RA for second extension in EOP (10th to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
55	Kochar Traders, Ludhiana HQRPRCAPPLY00207176AM22	3030012663 20.06.2014 dated	Request for extension in EOP (6+2 years) in respect of EPCG authorization No. 3030012663 dated 20.06.2014 under 0% Concessional Duty. The applicant has stated that due to some unavoidable circumstances & Covid-19 they could not make export in time. Now they are able to make export but their license has been expired. The firm needs EO extension up to 20.06.2022. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper

				installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
56	Spica Metfab Solutions India Private Limited HQREPCGPRAPP00330905AM22	0430007376 25.05.2009	dated	Review of Decision taken in 11th Meeting of AM-22 i.e. Condonation of Submission of Bill of Exports and Accepting the Certificate issued by DC SEZ in respect of EPCG Authorization No. 0430007376 dated 25.05.2009 under 03% Concessional duty. The firm stated that they have completed EO against this EPCG Authorization and towards its completion the firm had done direct exports to other countries as well as supplies to SEZ's. the firm further stated that they had filed shipping bills for all direct exports but by oversight erroneously they did not fill bill of exports for supplies made to SEZ's, The firm stated that they had made several requests to the Development Commissioner of SEZ's and obtained a Certificate in lieu of Bill of Exports to confirm the supply of goods after due verifications due to which the firm has requested to condone the error of Non-submission of Bill of Exports The case was earlier considered in the 11th Meeting of AM-22 dated 22.12.2021 wherein the Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly the Committee decided to reject the request. The Committee deliberated upon the case and decided to defer the case for further examination.

57	Ramesh Trading, Kolkata HQREPCGPRAPP00158921AM2 2	0230009745 02.09.2014	dated	Request for condonation for late submission of Installation certificates against EPCG Authorization No. 0230009745 dt.02.09.2014 under 0% Concessional Duty. The firm has stated that they could not submit installation certificate due health condition. As per Installation certificate by Chartered Engineer dated 17.03.2015, CGs were imported on 21.10.2014 and installed at premises place on 27.01.2015. The firm has requested for condonation of delay in submission of Installation Certificates beyond stipulated time period which was issued by Chartered Engineer in respect of above EPCG Authorizations. Committee observed that, as per FTP provisions installation certificate should have been issued by the Central Excise authorities and should have been submitted within 6 months from date of imports. The Committee went through the statements made by the applicant 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.
58	Sreenivas Leathers Pvt. Ltd. , Chennai HQREPCGPRAPP00220906AM2 2	0430008742 13.07.2010	dated	Request for regularization of installation of capital goods at location other than mentioned in the EPCG authorization No. 0430008742 dated 13.07.2010 under 0% Concessional Duty. The applicant has stated that they have mentioned their factory address in the EPCG license but installed machines at a different address which is one of their factories and also mentioned in IEC. The applicant has submitted that they

			have not shifted machinery from one unit to another unit, but have installed another unit mentioned in the IEC and not the address mentioned in the EPCG license. They were not aware of obtaining prior permission from concerned RA before installing the machines in our other unit mentioned in the IEC which is not mentioned in the EPCG license. The firm has requested to condone the procedural lapse to not obtain prior permission for installation of Capital Goods to install other factory premises from concerned RA and accept the installation certificate with our other factory address. The Committee decided to defer the case by calling a detailed report from RA concerned. The firm to submit a copy of Installation Certificate and the date of submission of the same.
59	Shruti Printers, Delhi HQREPCGPRAPP00329794AM22	0530166724 dated 13.01.2016	Request for Condonation for late submission of Installation Certificate in respect of EPCG Authorization No. 0530166724 dated 13.01.2016 under 0% Concessional duty. The firm stated that they couldn't submit their Installation Certificate in stipulated time to RA due to unawareness of policy provisions. The firm has further stated that CG was installed within the stipulated time period. The firm has not furnished the Installation Certificate in attachments for the subject EPCG Authorization. Committee observed that, as per FTP provisions installation certificate should have been issued by the Central Excise authorities and should have been submitted within 6 months from date of imports. The Committee went through the statements made by the applicant 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.
60	Nahar Paddy Industries, Bhakhara, TN HQRPRCAPPLY00285496AM22	6330000108 dated 19.12.2012	Request for 1st Block extension and EOP extension for 2 years (8+2 years) up to 19.12.2022 in respect of 3% EPCG authorization No. 6330000108 dated 19.12.2012 under 03% Concessional Duty. The applicant has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation they have missed to apply for Block wise extension and EOP extension within the stipulated time period. Presently, they have new export orders to be fulfilled and are trying to apply for EOP extension in the EPCG portal. However, the Dept is not accepting the applications and they are raising Deficiencies in the application stating that the application has not been made within the stipulated time frame. Due to this they are unable go forward with the EOP extension application in the portal. The applicant has referred to Public Notices issued regarding extension in EOP and stated that these PNs had given them great relief. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension

			(from 8 yrs to 10 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
61	Ambika Agro Industries, Maharashtra HQRPRCAPPLY00287108AM22	5030000147 dated 24.10.2011	Request for extension of 1st Block and EOP Extension for two years (8+2 years) in respect of EPCG Authorization No. 5030000147 dt. 24.10.2011 under 3% Concessional duty. The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export orders. Therefore, the firm has requested for extension of 1st Block and EOP for two years i.e. up to 24.10.2021 by accepting condonation fee in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

				(b) Condonation of delay in approaching RA for EO extension (from 8 yrs to 10 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
62	Shri Dharmasthala Manjunatheshwara Educational Society, Ujire Karnataka HQRPRCAPPLY00337741AM22	0730014902 dated 06.11.2015		Request for Concession on Interest levied on Duty Saved Value in respect of EPCG Authorization No. 0730014902 dated 06.11.2015 under 0% Concessional duty. The firm stated that they have received 6 EPCG Authorizations and couldn't fulfill their EO 100% in stipulated time period as the foreign exchange earned by the firm was utilized for other EPCG Authorizations for closure. The firm mentioned following reasons for decrease in foreign exchange receipts- • Development like cancellation of admission of 12 BDS students from Malaysia. • Parents where their children got admission under NRI quota prevailed upon their respective colleges to accept tuition fee payment in Indian Rupees. • At the time of admission Karnataka Examination Authority accepts first year payment of tuition fee from NRI/Foreign Nationals in Indian Rupee. Such of those

			parents who paid first year fee in Indian Rupee continues to pay subsequent year tuition fee also in Indian Rupee only The firm further stated that they are paying the full duty for its 6 EPCG Authorizations and requests for waive of 100% interest amount on duty saved value. The firm has applied for the same request for 6 EPCG Authorizations with different application for each authorization. The Committee went through the statements made by the applicant 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.
63	Indira Exim Pvt. Ltd., Maharashtra HQRPRCAPPLY00286613AM22	5030000409 18.09.2013 dated	Request for extension of 1st Block and EOP for two years (6+2 years) up to 31.12.2021 in respect of EPCG Authorization No. 5030000409 dt. 18.09.2013 under 0% Concessional duty. The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export orders. Therefore, the firm has requested for extension of 1st Block and EOP for two years i.e. up to 31.12.2021 by accepting condonation fee in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within

			the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
64	Navya Textile Private Limited, Dhule HQRPRCAPPLY00286468AM22	0330034283 dated 16.11.2012	Request for extension in EOP for 2 years up to 31.12.2023 in respect of EPCG License No. 0330034283 Dated 16.11.2012 under 03% Concessional duty. The applicant has stated that EPCG license No. 0330034283 Dated 16.11.2012 had expired on 15.11.2020. As per the PN No. 28/2015-2020 dated 23.09.2021, the EOP has been extended up to 31.12.2021 with 5% additional E.O to be fulfilled. The firm stated that they will not be able to fulfill the export obligation before 31.12.2021 and therefore require further 2 years extension up to 31.12.2023. They have already paid 2% as compensation fees on duty saved value Rs. 5,55,437.20 of Rs.11,009/- They were unable to fulfill the export obligation due to Corona-19 Pandemic and continuous lockdown and work from home system. Now, the situation has come to normal and

			they have export orders in hand and will be able to complete the E.O. if 2 year extension is granted up to 31.12.2023. They are SSI weaker section & working under group work shed Scheme of Textile Committee. The firm has stated that EPCG license No. 0330034283 Dated 16.11.2012 has expired on 15.11.2020. . As per the PN No. 28/2015-2020 dated 23.09.2021, the EO extension has been extended up to 31.12.2021 with 5% additional E.O to be fulfilled. Since the time is short, they will not be able to fulfill the export obligation before 31.12.2021 and therefore require further 2 years extension up to 31.12.2023. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow :- (a) Condonation of delay in approaching RA for 1st EO extension for 2 years (from 31.12.2021 to 31.12.2023) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/- The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
65	Autotech Non-wovens Private Limited, Surat HQRPRCAPPLY00215050AM22	5230010888 dated 07.11.2012	Request for allowing fulfillment of EO by export of other goods manufactured by same company or group company in respect of EPCG authorization No.5230010888 dated 07.11.2012 under 03% Concessional Duty.

			The applicant has stated that they have invested in green field venture in FY2012-13 and has established local market share (>50% of market share in Automotive headliner fabric and 20%-25% in industrial air filtration fabric). Company has increased its sales and has received many requirements from USA, Brazil, UK and done export business but they are not able to achieve growth in Export business as compared to Local market. Covid-19 has also adversely impacted on export business. The applicant has requested for allowing export obligation to be fulfilled by exports of other goods manufactured by same company or group company. Their group company Shahlon Silk Industries limited is a 2 Star Export House. They are exporting polyester fabrics and polyester yarns since many years and has requested to give approval for export of other product under EPCG. Any policy relaxation will allow them to produce and process new line of products which results in increase in productivity and results in foreign exchange inflow in India. As per license amendment sheet, EOP has been changed from 8 years to 10 years. The Committee deliberated upon the case and decided to inform the applicant to approach RA concerned wherein RA concerned should decide the subject request as per applicable Policy provisions.
66	MRG Agro Products Pvt. Ltd, Kolkata HQREPCGPRAPP00246595AM2 2	0230008800 dated 03.05.2013	Request for EOP extension (6+2 years) in respect of EPCG authorization No. 0230008800 dated 03.05.2013 under 0% Concessional Duty. The applicant has stated that they could not export due to the

			unavoidable reason the required 100% of the total export obligation and requested extension in EOP for two years in terms of Para 5.11 of HBP 2009-14 for fulfillment of EO in the extended EOP. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
67	KIC Metaliks Limited, Kolkata HQRPRCAPPLY00255575AM22	0230005021 dated 12.03.2010	Request for 1st Block extension and EOP extension for 4 years (8+2+2 years) with payment of 50% customs duty in EOP in respect of EPCG authorization No.0230005021 dated 12.03.2010 under 03% Concessional Duty. The applicant has stated that they have submitted EODC application to RA, Kolkata on 21.06.2018 and received SCN dated 05.1.2021 against shortfall in export obligation in dollar terms. The applicant has submitted that due to lockdown due to Covid19 and competition from China they could not fulfill EO within stipulated time. The applicant has submitted that they have completed the Export Obligation and need extension till March, 2022. The firm stated that they are ready to pay 50% customs duty on second extension which they have also paid to Kolkata Customs.

			The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. (c) Condonation for delay in approaching RA for second extension in EOP (10th to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.
68	Renault India Pvt. Ltd., Chennai HQRPRCAPPLY00113110AM21	(i) 0430016744dated 25.04.2017 (ii) 0430016655 dated 28.03.2017.	Request for condonation of the non-declaration of multiple-vendors detail in shipping bills against EPCG Authorization Nos. 0430016744 dt. 25.04.2017 and 0430016655 dated 28.03.2017.

The applicant stated that Renault India Pvt. Ltd. had obtained two EPCG Authorization Nos. 0430016744 dated 25.04.2017 and 0430016655 dated 28.03.2017 who as a Merchant Exporter exports cars to various countries. Further, certain CGs was imported under EPCG Authorization no. 0430016744 dt. 25.04.2017 and installed at Gestamp Automotive Chennai Private Limited (GESTAMP) which is a Tier-1 Vendor/ Supporting Manufacturer of RNAIPL. GESTAMP's name is endorsed on the EPCG License and Installation Certificate. Furthermore, certain CGs were imported under EPCG Authorization no. 0430016655 dated 28.03.2017 and installed at 4 supporting manufacturing premises viz. 1) Hwashin Automotive India Pvt. Ltd 2) Sai Sheet Stampings Private Limited 3) Yathra Automotive Industries 4) Metal Stamping Automotive Co. which are Tier-1 Vendor/ Supporting Manufacturer of RNAIPL. These supporting manufacturers' names are endorsed on the EPCG authorization and Installation Certificate.

The applicant has also informed that as per HBP 2015-2020, the name of the supporting manufacturer as well as exporter shall be indicated on export documents. The firm has further stated that they have mentioned the name of RNAIPL on the same but the Customs Icegate System is rejecting the request placing an additional requirement of adding two supporting manufacturers. The firm has further stated that they have completed their EO and applied for EODC to RA, Chennai. However, RA, Chennai raised objections that the name of the second supporting manufacturer is not endorsed on the shipping bill. In this regard, the firm explained to RA, Chennai that there is no provision to endorse a Second Supporting

				Manufacturer in the Customs Icegate System. Therefore, RA, Chennai advised them to obtain permission from EPCG Committee (HQ) New Delhi. After deliberation on the request of the firm, the Committee decided to defer the case to call the applicant for Personal Hearing to explain the case.
69	Essel Kitchenware Ltd. Kolkata HQREPCGPRAPP00279612AM22	,0230010014 31.12.2014	dated	Request for extension of EOP for two years (6+2 years) in respect of EPCG Authorization No. 0230010014 dt. 31.12.2014 under 0% Concessional duty. The firm stated that they could not fulfill 100% EO within stipulated time period due to the lockdown imposed throughout due to covid, plastic ban initiated worldwide including India and recession in the world market concerned. There was no continuous ordering and there was a delay in the intake of the orders by the buyers as well. But now they have orders. Therefore, the firm has requested for extension of EOP for two years in order to fulfill their EO against the above authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. This has the approval of DG, DGFT.

70	Diamond Engineering (Chennai) Pvt. Ltd, Kancheepuram HQRPRCAPPLY00192290AM22	0430016389 27.12.2016	dated	Request for re-fixation of Annual Average Export Obligation in respect of EPCG Authorization No. 0430016389 dt.27.12.2016 under 0% Concessional Duty. The applicant has stated that they have been advised to regularize the case of not maintaining annual average for 2 years (i.e. AM17 & AM18) and instructed us to pay the duty plus interest thereof. The applicant has submitted that at the time of application for EPCG authorization, the annual average value of export for 3 years was calculated as 184.43 crores and at the time of applying for EPCG redemption, the annual average value of export has been calculated as 117.21crs. Further, there is a decline in maintaining Annual average value of export is calculated as 36.45% mainly caused by severe competitions prevailing all over the World in the Engineering sector. During the Financial year 2016-17 & 2017-18, their production was severely affected due to illegal strike of the Workman at our factory premises resulting in one of their Foreign Customer M/s. Dangote Industries, Nigeria cancelled 1000 Crores worth about of export orders. The Committee deliberated upon the case and decided to defer the case for further examination.
71	Bhaskar Book Manufactures , Hyderabad HQREPCGPRAPP00282627AM22	0930006244 15.09.2010	dated	Request for extension of EOP for 5 months beyond 6+2 years in respect of EPCG Authorization No. 0930006244 dt. 15.09.2010 under 0% Concessional duty. The firm has stated that they could fulfill only 78% EO within the extended time due to the prices of the raw materials were very high. The firm has requested for extension of EOP for 5 months in order to fulfill

		their EO against the above authorization. The Committee observed that the firm has already availed 2 years of EOP Extension from 6th to 8th year. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the committee decided to reject the request of the applicant.
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[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBPv1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate.].The meeting ended with a vote of thanks to the Chair

[Issued from F. No. 01/36/218/08/AM-23/EPCG]