Date of Uploading 24/03/2023

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 16.03.2023under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.35/AM23 held on 16.03.2023

The following members were present in the meeting:

1. Shri S.B.S. Reddy Addl. DGFT
2. Shri Hardeep Singh Addl. DGFT
3. Shri Akash Taneja Addl. DGFT
4. Shri Anil Aggarwal Addl. DGFT
5. Dr. S.K. Bansal Addl. DGFT
6. Shri S.C. Agarwal Addl. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. M. Lakhamsi & Co., Mumbai	1 to 4
2.	M/s. Lotus Advance Technologies Pvt. Ltd., Noida	5
3.	M/s. Garden Silk Pvt. Ltd., Surat	6 to 9
4.	M/s. Glenmark Pharmaceuticals Ltd., Mumbai	10
5.	M/s. Maini Precision Products Ltd., Bangalore	11
6.	M/s. Manorama Industries Ltd., Chhattisgarh	12 to 15
7.	M/s. Louis Dreyfus Company India Pvt. Ltd., Gurgaon	16
8.	M/s. O.C. Sweaters LLP, Gurgaon	17
9.	M/s. Silver Crest Clothing Pvt. Ltd., Bangalore	18&19
10.	M/s. Swiss Singapore India Pvt. Ltd., Kolkata	20
11.	M/s. M.B. Laminators, Mumbai	21
12.	M/s. Man Industries (India) Ltd., Mumbai	22
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23.	M/s. Tokyo Plast International Ltd., Gandhidham	33
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25.	M/s. West Coast Frozen Foods Pvt. Ltd., Goregaon	35
26.	M/s. Unique Enterprises, Mumbai	36
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28.	M/s. K.P.R. Sugar Mill Ltd., Coimbatore	38
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34.	M/s. SV Plastochem Pvt. Ltd., Nashik	44
35.	M/s. Silver Crest Clothing Pvt.Ltd., Bangalore	45&46
36.	M/s. R N R International, Haryana	47
37.	M/s. Northern Lifeline, New Delhi	48
38.	M/s. Gillanders Arbuthnot & Co. Ltd., Kolkata	49
39.	M/s. Jindal (India) Ltd., West Bengal	50
40.	M/s. GGC Gujrat Gold Centre Pvt. Ltd., Ahmedabad	51
41.	M/s. Bonanza Enterprises, Surat	52
42.	M/s. Bhansali Trailors Pvt. Ltd., Ahmednagar (MH)	53
43.	M/s. Prakash Steelage Ltd., Mumbai	54
44.	M/s. Worldwide Tradelinks, Ludhiana	55
45.	M/s. SV Plastochem Pvt. Ltd., Maharashtra	56
46.	M/s. Sterile India Pvt. Ltd., Delhi	57
47.	M/s. Intervalve Poonawalla Ltd., Pune	58
48.	M/s. Digisol Systems Ltd., Goa	59
49.	M/s. Swami Spice Mills Pvt. Ltd., Mumbai	60

Case No. 01 M/s. M. Lakhamsi & Co., Mumbai
F.No. HQRPRCAPPLY00004304AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Extension of EOP against Advance Authorization No.0310827126 dated 19.02.2019

The applicant stated that they are manufacturer exporter of Sesame Seeds and have fulfilled 39.22% export obligation within the initial validity period of E.O./ on prorate basis as per actual import without taking any EOP extension. Due to Covid-19 pandemic lockdown Agro industry was the first and worst effected sector and their all the activities were at stand still for almost two years and their manufacturing facility was also shut down since no staff was available. During this period no buyer was willing to buy this product being Agro based hence they could not fulfill the balance export obligation.

Hence they are requesting to allow six months EOP extension to complete the export against subject Advance License.

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

(Action: Applicant)

Case No. 02 M/s. M. Lakhamsi & Co., Mumbai
F.No. HQRPRCAPPLY00004303AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Extension of EOP against Advance Authorization No.0310826106 dated 02.01.2019.

The applicant stated that they are manufacturer exporter of Sesame Seeds and have fulfilled 91.11% export obligation within the initial validity period of E.O./ on prorate basis as per actual import without taking any EOP extension. Due to Covid-19 pandemic lockdown Agro industry was the first and worst effected sector and their all the activities were at stand still for almost two years and their manufacturing facility was also shut down since no staff was available. During this period no buyer was willing to buy this product being Agro based hence they could not fulfill the balance export obligation. Hence they are requesting to allow six months EOP extension to complete the export against subject Advance License.

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

(Action: Applicant)

Case No. 03 M/s. M. Lakhamsi & Co., Mumbai
F.No. HQRPRCAPPLY00004302AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Extension of EOP against Advance Authorization No.0310834604 dated 03.08.2020.

The applicant stated that they are manufacturer exporter of Sesame Seeds and have not fulfilled export obligation within the initial validity period of E.O./ on prorate basis as per actual import without taking any EOP extension. Due to Covid-19 pandemic lockdown Agro industry was the first and worst effected sector and their all the activities were at stand still for almost two years and their manufacturing facility was also shut down since no staff was available. During this period no buyer was willing to buy this product being Agro based hence they could not fulfill the balance export obligation. Hence they are requesting to allow six months EOP extension to complete the export against subject Advance License.

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

(Action: Applicant)

Case No. 04 M/s. M. Lakhamsi & Co., Mumbai
F.No. HQRPRCAPPLY00004299AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Extension of EOP against Advance Authorization No.0310807416 dated 26.08.2017.

The applicant stated that they are manufacturer exporter of Sesame Seeds and have not fulfilled export obligation within the initial validity period of E.O. on prorate basis as per actual import without taking any EOP extension. Due to cargo was sale to a buyers in the EU with specific quality certificate. It was a tailor made end product and after imports and they were asked not to ship the cargo due to some new pesticide regulation in the EU. Since it was a tailor made end product they were not able to find an alternate buyer for this product even at a discounted price level. They have import only 152 MT out of 1017 MT since export leg was canalled. Hence they are requesting to allow six months EOP extension to complete the export against subject Advance License.

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

(Action: Applicant)

Case No. 05 M/s. Lotus Advance Technologies Pvt. Ltd., Noida
F.No. HQRPRCAPPLY00004427AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow Composition fee of Rs. 20,000/- as per Notification no.52 dated 18.01.2023. or allow to reduce FOB value from Rs.12,60,000/- to Rs. 9,01,25,000/- against Advance No.0510413205 dated 03.01.2020.

This is a review case of PRC Meeting No.29/AM23 (Case No.16) held on 16.01.2023 wherein Committee allow EOP extension for a further period of 6 months subject to payment of composition fees @0.5% per month. The applicant stated that, it is not possible to pay a huge amount as composition fees. They have already completed more than 50% of E.O. Qty.Wise and value wise. They have already realized FOB value for Rs. 9,01,25,000/- so achieved 35% value addition against minimum required of 15%. Hence they are requesting to review of PRC Decision against subject license and to allow composition Fee of Rs. 20,000/- as per Notification No.52 dated 18.01.2023 OR allow to reduce FOB value from Rs. 12,60,00,000/- to Rs. 9,01,25,000/- as requested earlier.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, decided to refer the case to CLA-New Delhi. CLA New Delhi may decide the matter as per the Policy Provisions.

(Action: Applicant/ CLA-New Delhi)

Case No. 06 M/s. Garden Silk Mills Pvt. Ltd., Surat.
F.No. HQRPRCAPPLY00003909AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Waiver of Procedural requirement as per HBP against Advance Authorization No. 5210043241 dated 27.11.2019.

The applicant stated that the period of exports coincided with the onset of Covid-19 first wave in India and worldwide during March 2020 to August 202 and continued till the second wave in India and worldwide starting April 2021 to June. During this period most of the textile industry in India and worldwide, either closed down or operated at nominal oOperating ratio. The migrant labour which majorly comprise the workforce of the textile sector engaged in reverse migration to their hometowns. The textile factories in and around Surat and Silvassa Region further suffered due to this factor and operated at very low capacities. The same feature was observed in the importing countries like, Egypt, Bangladesh and other labour intensive countries which specialize in Textiles. The customers who had committed to the purchase of their Finished Goods did not keep their commitments or anticipated sales did not materialize. Due to these reasons they could not complete the exports. However, the required raw materials, PTA and MEG were already imported at the initiation of Advance Authorization. Firm seeks waiver in view of the order dated 01.01.2021 in I.A. No.661 of 2020 with I.A. No. 759 of 2020 in CP (IB) No.453/2018 passed by the National Company Law Tribunal, Ahmadabad Bench approving the Resolution Plan including Addendum. Hence they are requesting to allow waiver of procedural requirement as per HBP against subject license.

Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach to concerned, Regional Authority in the matter and RA concerned may decide the case as per the Policy Provisions.

(Action: Applicant/RA, Surat)

Case No. 07 M/s. Garden Silk Mills Pvt. Ltd., Surat.
F.No. HQRPRCAPPLY00003910AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Waiver of Procedural requirement as per HBP against Advance Authorization No.5210043339 dated 20.02.2020.

The applicant stated that the period of exports coincided with the onset of Covid-19 first wave in India and worldwide during March 2020 to August 202 and continued till the second wave in India and worldwide starting April 2021 to June. During this period most of the textile industry in India and worldwide, either closed down or operated at nominal o0perating ratio. The migrant labour which majorly comprise the workforce of the textile sector engaged in reverse migration to their hometowns. The textile factories in and around Surat and Silvassa Region further suffered due to this factor and operated at very low capacities. The same feature was observed in the importing countries like, Egypt, Bangladesh and other labour intensive countries which specialize in Textiles. The customers who had committed to the purchase of their Finished Goods did not keep their commitments or anticipated sales did not materialize. Due to these reasons they could not complete the exports. However, the required raw materials, PTA and MEG were already imported at the initiation of Advance Authorization. Firm seeks waiver in view of the order dated 01.01.2021 in I.A. No.661 of 2020 with I.A. No. 759 of 2020 in CP (IB) No.453/2018 passed by the National Company Law Tribunal, Ahmadabad Bench approving the Resolution Plan including Addendum. Hence they are requesting to allow waiver of procedural requirement as per HBP against subject license.

Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach to concerned, Regional Authority in the matter and RA concerned may decide the case as per the Policy Provisions.

(Action: Applicant/RA, Surat)

Case No. 08 M/s. Garden Silk Mills Pvt. Ltd., Surat.
F.No. HQRPRCAPPLY00003911AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Waiver of Procedural requirement as per HBP against Advance Authorization No.5210043212 dated 23.10.2019.

The applicant stated that the period of exports coincided with the onset of Covid-19 first wave in India and worldwide during March 2020 to August 202 and continued till the second wave in India and worldwide starting April 2021 to June. During this period most of the textile industry in India and worldwide, either closed down or operated at nominal oOperating ratio. The migrant labour which majorly comprise the workforce of the textile sector engaged in reverse migration to their hometowns. The textile factories in and around Surat and Silvassa Region further suffered due to this factor and operated at very low capacities. The same feature was observed in the importing countries like, Egypt, Bangladesh and other labour intensive countries which specialize in Textiles. The customers who had committed to the purchase of their Finished Goods did not keep their commitments or anticipated sales did not materialize. Due to these reasons they could not complete the exports. However, the required raw materials, PTA and MEG were already imported at the initiation of Advance Authorization. Firm seeks waiver in view of the order dated 01.01.2021 in I.A. No.661 of 2020 with I.A. No. 759 of 2020 in CP (IB) No.453/2018 passed by the National Company Law Tribunal, Ahmadabad Bench approving the Resolution Plan including Addendum. Hence they are requesting to allow waiver of procedural requirement as per HBP against subject license.

Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach to concerned, Regional Authority in the matter and RA concerned may decide the case as per the Policy Provisions.

(Action: Applicant/RA, Surat)

Case No. 09 M/s. Garden Silk Mills Pvt. Ltd., Surat.
F.No. HQRPRCAPPLY00003912AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Waiver of Procedural requirement as per HBP against Advance Authorization No.5210043341 dated 21.02.2020.

The applicant stated that the period of exports coincided with the onset of Covid-19 first wave in India and worldwide during March 2020 to August 202 and continued till the second wave in India and worldwide starting April 2021 to June. During this period most of the textile industry in India and worldwide, either closed down or operated at nominal oOperating ratio. The migrant labour which majorly comprise the workforce of the textile sector engaged in reverse migration to their hometowns. The textile factories in and around Surat and Silvassa Region further suffered due to this factor and operated at very low capacities. The same feature was observed in the importing countries like, Egypt, Bangladesh and other labour intensive countries which specialize in Textiles. The customers who had committed to the purchase of their Finished Goods did not keep their commitments or anticipated sales did not materialize. Due to these reasons they could not complete the exports. However, the required raw materials, PTA and MEG were already imported at the initiation of Advance Authorization. Firm seeks waiver in view of the order dated 01.01.2021 in I.A. No.661 of 2020 with I.A. No. 759 of 2020 in CP (IB) No.453/2018 passed by the National Company Law Tribunal, Ahmadabad Bench approving the Resolution Plan including Addendum. Hence they are requesting to allow waiver of procedural requirement as per HBP against subject license.

Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach to concerned, Regional Authority in the matter and RA concerned may decide the case as per the Policy Provisions.

(Action: Applicant/RA, Surat)

Case No. 10 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.No. HQRPRCAPPLY00004332AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Waiver of PC-18 condition/ other condition against 2 Advance Authorization No.0311010065 dated 04.01.2022 & 0311010483 dated 13.01.2022.

The applicant stated that they have obtained license under Pre-Import condition (PC 9 condition). The raw material "sucralfate UPS" was imported for the manufacture of "Sucralfate Tables USP" for export to USA market from Goa Unit. Though their Goa Facility is complaint to all other condition in the FTP, currently they are unable to manufacture and export the product i.e. Sucralfate Tables USP, since the ANDA has not been approved due to warning letter issued by the US FDA on 22.11.2022, which restricts the sale of the product in USA at this point of time. This is a one off case, where in spite of having export order in hand they are unable to manufacture the product for export purpose. Hence they are requesting to allow onetime waiver to transfer Raw material to Piramal USA and balance to their SEZ Manufacturing site.

Decision: The Committee went through the statement made by the applicant and concluded that there is a genuine hardship in the case and therefore decided to relax the conditions against 2 Advance Authorization No.0311010065 dated 04.01.2022 & 0311010483 dated 13.01.2022 so as to allow transfer of the raw material to their SEZ unit for manufacturing for export only and also allowed part re-export of imported material in terms of policy against the subject authorisations. Duty implications if any, is not being relaxed. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting. The firm is also directed to approach to the specific officer in terms of SEZ rules.

(Action: Applicant/RA, Mumbai)

Case No. 11 M/s. Maini Precision Products Ltd., Bangalore
F.No. HQRPRCAPPLY000042361AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Waiver of Interest on utilized Raw Material on 5 Advance Authorization No.(i) 0710108649 dated 26.08.2015, (ii) 0710110120 dated 19.07.2016, (iii)

0710110857 dated 28.12.2016, (iv) 0710112552 dated 15.12.2017, & (v) 0710113655 dated 27.07.2018.

The applicant stated that they had obtained licenses through self-declaration as per HBP 4.04 and 4.07 because the norms were not fixed. When they received first AA in 2015 the Norms Committee approved the standards with 2% waste against applied wastage is 143%. They had approached Norms Committee and RA several times to resolve the pending norms issues from 2020 to 2021. No response was received from Norms Committee since the Covid Pandemic. Meanwhile Chennai Customs sent them a recovery letter for failing to submit EODCs for the aforementioned AAs and they had shown it to DGFT in order to spped up the process. Due to portal issues their online applications were cancelled twice. Officially they received the fixation of norms for all 5 AAs approved vide meeting dated 31.10.2022 in Nove.2022. Based on the approved norms, they self calculated duty remission and remitted to Chennai Customs. Due to the covid pandemic they has alrdy suffered from decreased business and on top of that due to DGFT Norms Committee delays, the company has been penalized with a heavy penalty making it extremely difficult to manage the business, especially since customs has not supported them in paying the export incentives. Hence they are requesting to allow waiver off the entire interest against subject licenses.

<u>**Decision**</u>: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 12 M/s. Manorama Industries Ltd., Mumbai
F.No. HQRPRCAPPLY00004342AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Grant of complete waiver and relief in composition fee amount against 2 Advance Authorization No.0311012533 dated 10.03.2022 and 0311010880 dated 25.01.2022.

The applicant stated that their unit is the only unit in the country producing value added products from Sal seeds Mahua, Kokum, Dhupa the tree borne seeds which are collected by Hundred Thousands of women forest dwellers from tribal areas from the stated of Chhattisgarh, Orissa, Jharkhand, thereby providing sustainable employment to the thousands of tribal population in the country and for which they have been given multiple awards by other and Government organizations. They had set up new manufacturing unit for export of Shea Butter, Shea Stearine and Value added products in the year 2019 and their production was started in March 2020 was severely affected due to Covid-19 epidemics which caused an economic slowdown. As DGFT had firstly imposed the condition of Appendix 4J in 2018 on Chapter 15 generally under which their HS Code 14159091 of export product Shea Stearine/Shea Butter automatically felled with this HS Code under Appendix 4J and it was not possible for them to comply with the condition of EOP of just 90 days. On 12.12.2022 (PN No.43) Shea Nut or Shea Butter Sr.No.10 of Appendix 4J) were excluded with immediate effect. Further during June 2020, the FSSAI had imposition of lower FFA content parameters from 2.50% to 0.25% in the export product of Shea Stearine for meeting of which they had upgrade their plant with additional investment of Rs. 8 crores, in spite of financial crunch. Their AA were obtained from March 2020 during the Corona pandemic they could not comply with the 90 days EOP condition. Now at this point of time 1% per month composition fee which involves huge funds will definitely affect their survival and planning for further timely procurements, product and export which shall result in diversion of orders to other countries. The present season of November to March is only the season for import of Shea Nut from African countries and due to heavy amount of payment of composition fee they will not be able to make sufficient quantity of imports. Hence they are requesting to allow complete waiver and relief in composition fee amount on their subject Two Advance Licenses which earlier pertained to Appendix 4J for regularization purposes in terms of PN No.52 dated 18.01.2023.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length and observed that export item is a tribal agricultural product, which is a seasonal product in nature. Accordingly, the Committee decided to accede to the request for waiver of appendix 4J condition and regularization of export already made beyond EOP (i.e.90 days) against 2 Advance Authorisation No.0311012533 dated 10.03.2022 and 0311010880 dated 25.01.2022 subject to the payment of composition fees as per policy. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant /RA, Mumbai)

Case No. 13 M/s. Manorama Industries Ltd., Mumbai
F.No. HQRPRCAPPLY00004341AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Grant of complete waiver and relief in composition fee amount and Extension of EOP against 2 Advance Authorization No.0310835294 dated 09.03.2020, & 0310839180 dated 28.10.2020.

The applicant stated that their unit is the only unit in the country producing value added products from Sal seeds Mahua, Kokum, Dhupa the tree borne seeds which are collected by Hundred Thousands of women forest dwellers from tribal areas from the stated of Chhattisgarh, Orissa, Jharkhand, thereby providing sustainable employment to the thousands of tribal population in the country and for which they have been given multiple awards by other and Government organizations. They had set up new manufacturing unit for export of Shea Butter, Shea Stearine and Value added products in the year 2019 and their production was started in March 2020 was severely affected due to Covid-19 epidemics which caused an economic slowdown. As DGFT had firstly imposed the condition of Appendix 4J in 2018 on Chapter 15 generally under which their HS Code 14159091 of export product Shea Stearine/Shea Butter automatically felled with this HS Code under Appendix 4J and it was not possible for them to comply with the condition of EOP of just 90 days. On 12.12.2022 (PN No.43) Shea Nut or Shea Butter Sr.No.10 of Appendix 4J) were excluded with immediate effect. Further during June 2020, the FSSAI had imposition of lower FFA content parameters from 2.50% to 0.25% in the export product of Shea Stearine for meeting of which they had upgrade their plant with additional investment of Rs. 8 crores, in spite of financial crunch. Their AA were obtained from March 2020 during the Corona pandemic they could not comply with the 90 days EOP condition. Now at this point of time 1% per month composition fee which involves huge funds will definitely affect their survival and planning for further timely procurements, product and export which shall result in diversion of orders to other countries. The present season of November to March is only the season for import of Shea Nut from African countries and due to heavy amount of payment of composition fee they will not be able to make sufficient quantity of imports. Hence they are requesting to allow complete waiver and relief in composition fee amount on their subject Two Advance Licenses which earlier pertained to Appendix 4J in terms of PN No.52 dated 18.01.2023 and three months EOP extension for regularization purpose.

Decision: The Committee reviewed and examined the case on the basis of statement made by the applicant and discussed the matter at length and observed that export item is a tribal agricultural product, which is a seasonal product in nature. Accordingly, the Committee decided to accede to the request for waiver of appendix 4J condition and regularization of export already made beyond EOP (i.e.90 days) against 2 Advance Authorisation No.0310835294 dated 09.03.2020, & 0310839180 dated 28.10.2020. The Committee also decided to allow 3 months EOP extension from the date of endorsement against subject Advance Authorisations subject to the payment of composition fees as per policy. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant /RA-Mumbai)

Case No. 14 M/s.Manorama Industries Ltd., Mumbai
F.No. HQRPRCAPPLY00004340AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Grant of complete waiver and relief in composition fee amount and Extension of EOP against 6 Advance Authorization No.(i) 0310832118 dated 10.10.2019, (ii) 0310837364 dated 23.07.2020, (iii) 0310837365 dated 23.07.2020, (iv) 0310835229 dated 05.03.2020, (v) 0310839128 dated 26.10.2020, & (vi) 0310839181 dated 28.10.2020.

The applicant stated that their unit is the only unit in the country producing value added products from Sal seeds Mahua, Kokum, Dhupa the tree borne seeds which are collected by Hundred Thousands of women forest dwellers from tribal areas from the stated of Chhattisgarh, Orissa, Jharkhand, thereby providing sustainable employment to the thousands of tribal population in the country and for which they have been given multiple awards by other and Government organizations. They had set up new manufacturing unit for export of Shea Butter, Shea Stearine and Value added products in the year 2019 and their production was started in March 2020 was severely affected due to Covid-19 epidemics which caused an economic slowdown. As DGFT had firstly imposed the condition of Appendix 4J in 2018 on Chapter 15 generally under which their HS Code 14159091 of export product Shea Stearine/Shea Butter automatically felled with this HS Code under Appendix 4J and it was not possible for them to comply with the condition of EOP of just 90 days. On 12.12.2022 (PN No.43) Shea Nut or Shea Butter Sr.No.10 of Appendix 4J) were excluded with immediate effect. Further during June 2020, the FSSAI had imposition of lower FFA content parameters from 2.50% to 0.25% in the export product of Shea Stearine for meeting of which they had upgrade their plant with additional investment of Rs. 8 crores, in spite of financial crunch. Their AA were obtained from March 2020 during the Corona pandemic they could not comply with the 90 days EOP condition. Now at this point of time 1% per month composition fee which involves huge funds will definitely affect their survival and planning for further timely procurements, product and export which shall result in diversion of orders to other countries. The present season of November to March is only the season for import of Shea Nut from African countries and due to heavy amount of payment of composition fee they will not be able to make sufficient quantity of imports. Hence they are requesting to allow complete waiver and relief in composition fee amount on their subject Advance Licenses which earlier pertained to Appendix 4J in terms of PN No.52 dated 18.01.2023 and six months EOP extension to complete the export obligation for regularization purpose by clubbing.

Decision: The Committee reviewed and examined the case on the basis of statement made by the applicant and discussed the matter at length and observed that export item is a tribal agricultural product, which is a seasonal product in nature. Accordingly, the Committee decided to accede to the request for waiver of appendix 4J condition and regularization of export already made beyond EOP (i.e.90 days) against 6 Advance Authorisation No.(i) 0310832118 dated 10.10.2019, (ii) 0310837364 dated 23.07.2020, (iii) 0310837365 dated 23.07.2020, (iv) 0310835229 dated 05.03.2020, (v) 0310839128 dated 26.10.2020, & (vi) 0310839181 dated 28.10.2020. The Committee also decided to allow 6 months EOP extension from the date of endorsement against subject Advance Authorisations subject to the payment of composition fees as per policy. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant /RA-Mumbai)

Case No. 15 M/s. Manorama Industries Ltd., Mumbai
F.No. HQRPRCAPPLY00004338AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Grant of complete waiver and relief in composition fee amount and Extension of EOP against 2 Advance Authorization No.0311000303 dated 28.12.2020, & 0311009708 dated 22.12.2021.

The applicant stated that their unit is the only unit in the country producing value added products from Sal seeds Mahua, Kokum, Dhupa the tree borne seeds which are collected by Hundred Thousands of women forest dwellers from tribal areas from the stated of Chhattisgarh, Orissa, Jharkhand, thereby providing sustainable employment to the thousands of tribal population in the country and for which they have been given multiple awards by other and Government organizations. They had set up new manufacturing unit for export of Shea Butter, Shea Stearine and Value added products in the year 2019 and their production was started in March 2020 was severely affected due to Covid-19 epidemics which caused an economic slowdown. As DGFT had firstly imposed the condition of Appendix 4J in 2018 on Chapter 15 generally under which their HS Code 14159091 of export product Shea Stearine/Shea Butter automatically felled with this HS Code under Appendix 4J and it was not possible for them to comply with the condition of EOP of just 90 days. On 12.12.2022 (PN No.43) Shea Nut or Shea Butter Sr.No.10 of Appendix 4J) were excluded with immediate effect. Further during June 2020, the FSSAI had imposition of lower FFA content parameters from 2.50% to 0.25% in the export product of Shea Stearine for meeting of which they had upgrade their plant with additional investment of Rs. 8 crores, in spite of financial crunch. Their AA were obtained from March 2020 during the Corona pandemic they could not comply with the 90 days EOP condition. Now at this point of time 1% per month composition fee which involves huge funds will definitely affect their survival and planning for further timely procurements, product and export which shall result in diversion of orders to other countries. The present season of November to March is only the season for import of Shea Nut from African countries and due to heavy amount of payment of composition fee they will not be able to make sufficient quantity of imports. Hence they are requesting to allow complete waiver and relief in composition fee amount on their subject Advance Licenses which earlier pertained to Appendix 4J for regularization purposes in terms of PN No.52 dated 18.01.2023 and six months EOP extension for regularization purpose.

Decision: The Committee reviewed and examined the case on the basis of statement made by the applicant and discussed the matter at length and observed that export item is a tribal agricultural product, which is a seasonal product in nature. Accordingly, the Committee decided to accede to the request for waiver of appendix 4J condition and regularization of export already made beyond EOP (i.e.90 days) against 2 Advance Authorisation No.0311000303 dated 28.12.2020, & 0311009708 dated 22.12.2021. The Committee also decided to allow 6 months EOP extension from the date of endorsement against subject Advance Authorisations subject to the payment of composition fees as per policy. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant /RA-Mumbai)

Case No. 16 M/s. Louis Dreyfus Company India Pvt. Ltd., Gurgaon
F.No. HQRPRCAPPLY00004325AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Waiver of procedural requirement as per PC No.57 dated 25.01.2018 against 4 Advance Authorization No.(i) 0510411511 dated 16.08.2019, (ii) 0510411623 dated 26.08.2019, (iii) 0510411624 dated 26.08.2019 and (iv) 0510411625 dated 26.08.2019 for regularization purpose

This is review case of PRC Meeting No.09/AM23 held on 12.07.2022 and 26.07.2022 (Case No.30) and 27/AM23 held on 05.01.2023 (Case No.59). The applicant stated that they had obtained 4 AAs from RA, Delhi for import of crude edible oils against export of refined edible oil under SION E121. As per condition laid down in SION first export will take place and after grant of EODC only import will be allowed as per Policy Circular No.13 dated 29.06.2005. Basis the said condition and Policy Circular, they had obtained subject license with pre-export condition and fulfilled the necessary export obligation accordingly. Further they had submitted their request for EODC at RA but their request has been rejected on the grounds that Pre-export condition was removed vide Policy Circular No.57/2015-2020 dated 25.01.2018. Hence they are requesting to allow regularization of Advance License and issue NOC.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the matter at length. The Committee observed that there is no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.09/AM23 held on 12.07.2022 (Case No.30).

(Action: Applicant)

Case No. 17 M/s. O.C. Sweaters LLP, Gurgaon
F.No. HQRPRCAPPLY00004176AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Grant application to accept manual EODC application against Advance Authorization No.0511008475 dated 03.02.2022.

The applicant stated that they have obtained subject license for two items of export. While transmitting the Authorization through ICGATE to Customs Sr.No. in item of export was mentioned as Sr.No.1 and Sr.No.1 instead of Sr. No.1 and Sr. No.2 which resulted in non acceptance of S/Bill filing under the relevant scheme 03 and hence they were forced to file one items of export under Zero Scheme for no fault on their part. Due to above error of wrong transmission resulting into filing S/Bill under Zero Scheme. No correction of S/Bill was made and requested to permit to file manual to file manual EODC application. Hence they are requesting to allow permission to accept manual EODC application against subject license.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-4 Division for its examination and resolution.

(Action: Applicant/PC-4 division)

Case No. 18 M/s. Silver Crest Clothing Pvt. Ltd., Bangalore.
F.No. HQRPRCAPPLY00004334AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Conversion from self Ratification to Self declaration of Advance Authorisation No.0710117192 dated 28.10.2020.

The applicant stated that they are manufacturers and exporters of Readymade Garments and they had by oversight availed above AA from RA Bangalore under Self Ratification instead of No Norms but their products under Chapter 62 are not eligible under self-ratification. The export item covered in the license is Men's Vest Coat. As per the license issued they have imported and completed EO also and this file has not been moved by RA to Norms Committee as the license was issued under Self Ratification Scheme. Due to this they are unable to approach the norms committee for fixation of norms and apply for redemption of the AA. Hence they are requesting to allow conversion of subject license from Self Ratification to No Norms for the purpose of fixation of norms as per the No Norms procedure.

Decision: The Committee examined the statement made by the applicant and concluded that there is a genuine hardship in the case and therefore it decided to allow to convert to self declaration under 4.07 HBP for Advance Authorization No.0710117192 dated 28.10.2020 only for fixing of norms and regularisation purpose. No further import and export is allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 19 M/s. Silver Crest Clothing Pvt. Ltd., Bangalore.
F.No. HQRPRCAPPLY00004333AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Conversion from self Ratification to Self declaration of Advance Authorisation No.0710116884 dated 14.08.2020.

The applicant stated that they are manufacturers and exporters of Readymade Garments and they had by oversight availed above AA from RA Bangalore under Self Ratification instead of No Norms but their products under Chapter 62 are not eligible under self-ratification. The export item covered in the license is Men's Vest Coat. As per the license issued they have imported and completed EO also and this file has not been moved by RA to Norms Committee as the license was issued under Self Ratification Scheme. Due to this they are unable to approach the norms committee for fixation of norms and apply for redemption of the AA. Hence they are requesting to allow conversion of subject license from Self Ratification to No Norms for the purpose of fixation of norms as per the No Norms procedure.

Decision: The Committee examined the statement made by the applicant and concluded that there is a genuine hardship in the case and therefore it decided to allow to convert to self declaration under 4.07 HBP for Advance Authorization No.0710116884 dated 14.08.2020 only for fixing of norms and regularisation purpose. No further import and export is allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 20 M/s. Swiss Singapore India Pvt. Ltd., Kolkata.
F.No. HQRPRCAPPLY00004115AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Condonation of delay in export of imported teas made for export within six months from the date of imports.

The applicant stated that vide BE No.9366538 dated 29.10.2020 for 18405.00 Kgs of Tea with EO period expiry on 29.04.2021, 15001 Kgs. was exported vide Invoice No.1002 dated 13.4.2021 /Shipping Bill No.1085645 dated 13.04.2021 and balance 3404 Kgs was exported vide invoice No.1003 /Shjipping Bill No.1611166 dated 06.05.2021 which is within 6 months EOP from stock in date of 06.11.2020. Thus export has been made by them within the EOP of 6 months from stock in date of 06.11.2020. As regard import made vide BE No.9872057 dated 08.12.2020 for 24420 Kgs. EOP as per BE date reads as 08.06.2021 and stock in date reads as 17.12.2020, 6 months from the stock in date reads as 17.12.2020, 6 months from the stock in date reads as 17.06.2021 for which 11632 Kgs was exported vide invoice No.1003 dated 06.05.2021 /Shipping Bill No.1611166 dated 06.05.2021 which is within EOP 6 months. However, balance Qty of 12788 Kgs. was exported vide Invoice No.1004 /Shipping Bill No.3161849 dated 15.07.2021 whereas EOP from stock in date was 17.06.2021. Therefore, they are requesting for condonation of delay in EOP for 32 days in export period for the import made under BE No.9872057 dated 08.12.2020. As regard import made vide BE No.2552151 dated 29.01.2021 for 17312 Kgs EOP as per BE date reads as 29.07.2021 and stock in date reads as 06.02.2021,2012 Kgs of Tea was utilized for export vide Invoice No.1004 /Shipping Bill No.3161849 dated 15.07.2021 which is within the EOP. However, balance Qty of 15300 Kgs. was exported vide Invoice No.1005 /Shipping Bill No.4580562 dated 14.09.2021 which falls outside the EOP date of 06.08.2021. Therefore, they are requesting for condonation of delay in EOP for 38 days for the imports made for the import made against BE No.2552151 dated 29.01.2021.

Decision: The Committee examined the case on the basis of justification made by the firm and discussed the matter at length. The Committee decided to allow EOP extension up to 14.09.2021 against 3 BE No.(i) 9366538 dated 29.10.2020, (ii) 9872057 dated 08.12.2020 and (iii) 2552151 dated 29.01.2021 only for regularization purpose subject to the payment of composition fees. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA- Concerned)

Case No. 21 M/s. M B Laminators, Mumbai
F.No. HQRPRCAPPLY00004315AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of Advance Authorization No.0310839529 dated 12.11.2020.

The applicant stated that they had obtained subject license and obtained invalidation letter dated 01.03.2021 for procurement of 325000 Kgs. Of polypropylene granules from Reliance Industries Ltd. SEZ. They have exported a quantity of 299270.300 Kgs. And applied for EODC on 12.04.2022 which was received on 03.08.2022 against exports they have requested for prorate imports. However, the BO software was not accepting revised enhancement application as the import and eligible quantity did not tally. They could only utilize 236000 Kgs. Of polypropylene from SEZ and therefore obtained non-utilization certificate for the balance quantity. They had applied RA for re-credit of unutilized quantity in the BO software and the same has not been done due to technical reasons and in the meantime the validity of imports has expired. Hence they are requesting to allow six months revalidation to complete the import against subject license.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against Advance Authorisation No.0310839529 dated 12.11.2020 and also decided to refer the case to PC-4 division for resolving the other issues. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai/PC-4 Division)

Case No. 22 M/s. Man Industries (India) Ltd., Mumbai
F.No. HQRPRCAPPLY00004350AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of Advance Authorization No.0310835830 dated 25.04.2020.

The applicant stated that they are one of the leading manufacturers and exporters of Carbon Steel submerged arc welded pipes with their units located in state of Gujarat and they have completed the EO under the above license however they have not been able to complete the import due to the impact of the extended covid pandemic situation in China till 2022 end, they could not import steel as the steel mills had cut down their production level especially for Alloy steel plates which is import item. With the recent opening of China from middle January 2023 the situation is improving and certain steel mills have expressed their interest to supply the material for April/May 2023 shipments. Hence they are requesting to allow six months revalidation against subject license

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

(Action: Applicant)

Case No. 23 M/s. Victor Agencies, Faridabad
F.No. HQRPRCAPPLY00004322AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of MEIS Scrip No.0519246023 dated 04.11.2020.

The applicant stated that the script No.0519246023 dated 04.11.2020 expired while the amount remain balance, the script not fully utilized because of Covid-19 close down and authorized person create Covid complication. The script first utilized in November, 2020 and last utilized in December 7, 2020 as the import consignment are not inline because of Covid-19 impact. Hence they are requesting to allow revalidation of above mentioned MEIS.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 24 M/s. Mohan Meakin Ltd., Ghaziabad
F.No. HQRPRCAPPLY00004216AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow MEIS benefit against 691 export shipments.

The applicant stated that as per MEIS Schedule of ITC (HS), 2017 by Notification No. 61/2015-2020 dated 07.03.2017 they have made 691 export shipments of Old Monk Rum & Beer and export proceeds against these export consignments have also been fully realized in the stipulated time in accordance with the RBI guidelines and entitled to the benefits under the MEIS rewards scheme but the Customs department has so far not uploaded the S/Bills to the DGFT server against the above export due to technical error. At the time S/Bill they mistakenly kept the claim box blank and mentioned neither Y (Yes) instead of N (NO). The system automatically took that as No as the entire procedure is operated by the system and relection of No is a default option there.
Hence they are requesting to allow MEIS benefit against 691 export shipment on the basis of judgment passed by the Hon'ble High Court of India.

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

(Action: Applicant)

Case No. 25 M/s. Indian Chain Pvt. Ltd., Kolkata
F.No. HQRPRCAPPLY00004317AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of MEIS Scrip No.0219103350 dated 05.10.2021.

The applicant stated that the actual import utilized in terms of value is 81.74% and unutilized is 18.26%. The balance amount is Rs.56,485/-. They could not use the same within the validity period of the MEIS scrip as there were no option to utilize the balance amount as no import consignment were present during the validity period of Scrip. Hence they are requesting to allow revalidation of MEIS Scrip for another one year to use the balance lying in the scrip.

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

(Action: Applicant)

Case No. 26 M/s. Marvel Engineering, Coimbatore
F.No. HQRPRCAPPLY00004295AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of MEIS Scrip No.3219110461 dated 29.11.2021.

The applicant stated that they could not utilize the scrip due to raw material price hike from the international market and now they want to import raw materials for their export product and required revalidation of scrip and for the utilization of duty for their import. Hence they are requesting to allow revalidation of MEIS Scrip No.3219110461 dated 29.11.2021 for another one year for utilization of their own imports.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 27 M/s. Nikhil Adhesives Ltd., Mumbai
F.No. HQRPRCAPPLY00004323AM23

Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of Advance Authorization No.0311001067 dated 19.01.2021.

The applicant stated that they had obtained above license from RA Mumbai and submission of Complete Bond Waiver Letter Application on 24.05.2022 post completion of E.O. vide online Application. The RA issued D/L during approx. 8 months before issue of Bond Waiver letter on 11.01.2023 and after receipt of the Bond Waiver letter they left with only 8 days to complete import which is practically not possible for them to import. Further after issuance of Bond Waiver Letter, the AA details are closed in the system and the same are not available for selection on the website for filing revalidation application. Hence they are requesting to allow eight month revalidation against subject license.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against Advance Authorisation No.0311001067 dated 19.01.2021. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 28 M/s. JSK Industries Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00004414AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of 8 Advance Authorization No.(1) 0310827125 dated 19.02.2019, (2) 0310827177 dated 21.02.2019, (3) 0310830859 dated 06.08.2019, (4) 0310831045 dated 19.08.2019, (5) 0310831046 dated 19.08.2019, (6) 0310835217 dated 04.03.2020, (7) 0310835218 dated 04.03.2020 & (8) 0310835374 dated 12.03.2020.

The applicant stated that they are manufacturer exporters of various types of Aluminum conductors and other related items and their basic raw material is Aluminum ingot/unalloyed Aluminum. They have completed export against subject license within the validity period but could not import the duty-free raw materials due to some reason. Due to Covid-19 outbreak in the year 2020 and again in 2021 complete lockdown was enforced for a long period and all the business activities were stopped for many months and thereafter there was huge shortage of labour as most of the labour went to their native places and returned after many months. They could not utilize their production in full capacity as many orders get cancelled/rescheduled/deferred and entire supply chain was affected. Hence they are requesting

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

(Action: Applicant)

Case No. 29 M/s. Polycab India Limited, Mumbai
F.No. HQRPRCAPPLY00004421AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of 2 Advance Authorization No.0310835720 dated 20.04.2020 and 0310836051 dated 01.05.2020.

The applicant stated that they are manufacturer of wire and cables and exporting under various advance licenses obtained during the period. As there was a pandemic situation prevailed all over the world for almost 2 years they could not import either full quantity of raw material or some items in part quantity till extended validity of Advance License. In the first AA 91.65% EO fulfilled in quantity and 100.41 in value and in the second AA 99.45% EO fulfilled in quantity and 94.59% in value. Hence they are requesting to allow further six months revalidation against subject advance authorisations.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 30 M/s. Kamakshi Suedpack Pvt. Ltd., Ahmedabad
F.No. HQRPRCAPPLY00004297AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of MEIS License No.0819071653 dated 13.10.2021.

The applicant stated that they are registered as MSME Sector and have received the above MEIS license. They are utilizing the license for paying customs duty on their import. Their previous MEIS license have used to pay customs duty of their own imports. Normally, the validity of the license is of 2 years from the date of issue. However, validity of this license is only 1 year and they have utilized only 3,23,271/- till date and remain unutilized for Rs.12,98,166/-. Hence they are requesting to allow revalidation above mentioned MEIS License up to 31.03.2023 so that they can utilize and complete the balance import.

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

(Action: Applicant)

Case No. 31 M/s. Reliance Industries Ltd., Mumbai
F.No. HQRPRCAPPLY00004316AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Reissuance and revalidation of 6 lost MEIS Scrip No.(i) 0319118437 dated 27.06.2017, (ii) 0319116886 dated 12.06.2017, (iii) 0319120070 dated 06.07.2017, (iv) 0319120075 dated 06.07.2017, (v) 0319115476 dated 30.05.2017, & (vi) 0319119484 dated 04.07.2017.

The applicant stated that they were managing the utilization of these manual scrip effectively and doing the reconciliation on a periodic basis. However, due to the pandemic, for almost last more than 2 years they are facing a lot of challenges in utilization of these manual scrips. They noticed that their 06 manual scrip issued earlier were missing from their record and immediately they made a policy complaint and also checked with Custom registration port whether these scrips were fraudulently used by someone else but found that fortunately these scrips were unutilized which also expired. Hence they are requesting to re-issue and allow six months revalidation of above mentioned 6 MEIS scrips, so that they can utilized.

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

(Action: Applicant)

Case No. 32 M/s. Credence Remedies Pvt. Ltd., Thane
F.No. HQRPRCAPPLY00004242AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow MEIS benefit against Shipping Bill No.4324819 dated 07.08.2020.

The applicant stated that due to dollar deficit in their exporting country (Sudan) they have received final payment against their S/Bill on date i.e. 9th November, 2022 and Bank realization number for the same is BCBM000002000022716 and BRC issue date is 03.12.2022. Since their final amount realization is delayed they are unable to apply for MEIS scheme on time. Hence they are requesting to allow filing of MEIS application to claim MEIS benefit against Shipping Bill No.4324819 dated 07.08.2020.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC (i.e. after 01.01.2022) the firm has faced the problem which was beyond their control. Accordingly, it decided to allow MEIS benefit against Shipping Bill No.4324819 dated 07.08.2020 without late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 33 M/s. Tokyo Plast International Ltd., Gandhidham
F.No. HQRPRCAPPLY00004321AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow amendment of shipping bills in MEIS declaration to settle the claim of MEIS benefit.

The applicant stated that they are unable to mention the Declaration clause of MEIS Scheme in the S/Bill due to not updated in the system of NSDL site and this declaration has been mandatory on the S/Bill filed from 01 June, 2015 as per para 3.14 of HBP/FTP. They have applied for granting of MEIS benefits and their claim is pending due to there is no declaration of intent for claiming MEIS benefits in some S/Bills. Hence they are requesting to allow amendment in the S/Bills and settle the claim for MEIS benefit.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, decided to defer the case and ask the firm to submit more detailed justification along with the information that when did they applied for MEIS benefit.

(Action: Applicant)

Case No. 34 M/s. VSVR Chems Pvt. Ltd., Tamil Nadu
F.No. HQRPRCAPPLY00004344AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Re-credit /Refund of duty amount back against 2 MEIS Scrip No.0419101232 dated 06.01.2022 and 3719017815 dated 11.03.2022.

The applicant stated that import shipment cargo was wrongly received by them (Rock Salt) against the intended cargo of soda ash light and dense, so the import consignment was not allowed or permitted to their company to take the delivery of this imported cargo and simultaneously the said imported cargo till date is under the purview of Tuticorin Sea Port Customs Authorities. As the imported cargo was intentionally cheated by their overseas shipper so their company also made decision to ABONDON the imported cargo and informed to Tuticorin Customs of the same and at present custodian of the cargo is Tuticorin Customs. Hence Tuticorin sea port customs had investigated the matter and issued order in original to refund the duty amount back to the importer. Hence they are requesting to allow re-credit of Customs Duty in their MEIS licenses which were paid by them.

Decision: The Committee exam ined the case on the basis of justification furnished by the firm. The matter was discussed at length and the Committee observed that there is merit in the case. Accordingly, it decided to allow the re-credit the duty amount against their 2 MEIS Scrip No.0419101232 dated 06.01.2022 and 3719017815 dated 11.03.2022 which were paid against import made vide BE No.8611760 dated 10.05.2022 with the revalidation for a period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 35 M/s. West Coast Frozen Foods Pvt. Ltd., Goregaon
F.No. HQRPRCAPPLY00004335AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Condonation of delay in claiming MEIS benefit against 2 Shipping Bill No.5058581 dated 22.06.2019 and 2302464 dated 21.03.2020.

The applicant stated that their S/Bills for MEIS claim was time barred as the last date of filing of application is expired. There was a delay in receipt of payment due to the pandemic situation of Covid-19. In such a situation there was adverse effect on the business. Also payment received but there was delay in procedure of EBRC generation due to pandemic situation. They have done all the procedure as per RBI rules /guidelines, but due to Covid-19 pandemic they got the payment after 3 years. Hence they are requesting for Condonation of delay in claiming MEIS benefit against 2 Shipping Bill No.5058581 dated 22.06.2019 and 2302464 dated 21.03.2020.

Decision: The Committee discussed the case at length and noted that payment has been received after 3 years. The Committee found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 36 M/s. Unique Enterprises, Mumbai
F.No. HQRPRCAPPLY00004301AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow MEIS benefit against 4 Shipping Bill No.(1)5132460 dated 12.09.2020, (2) 5416641 dated 24.09.2020, (3) 7433682 dated 24.12.2020 and (4) 6540137 dated 12.11.2020 without any late cut.

The applicant stated that they are small MSME company and after finalizing the contract and receiving the required Advance payment they started the preparation to export their goods. In the meanwhile the world was struck with the deadly corona virus pandemic and the freight cost skyrocketed. But after completing all the shipments and realizing the amount worth 10 lakh dollars they applied for MEIS benefit and were unable to apply and got an error message. As they are a small MSME and due to this sudden abrupt Notification No.No.30 dated 01.09.2020, they are facing a huge loss in MEIS benefit to the tune of 25 lakhs. With such heavy loss coupled with the ongoing Covid pandemic their small company will not be able to survive. Hence they are requesting to allow MEIS benefit against 4 Shipping Bill No.(1)5132460 dated 12.09.2020, (2) 5416641 dated 24.09.2020, (3) 7433682 dated 24.12.2020 and (4) 6540137 dated 12.11.2020 without any late cut.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 37 M/s. Vedanta Limited, Mumbai
F.No. HQRPRCAPPLY00004428AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Extension of validity period of Target Plus Scrip No.0310839797 dated 24.03.2021.

The applicant stated that Target Plus Scrip pertains to incremental exports made by the company in FY 2005-06 and were issued under Para 3.7 of FTP 2004-09. The said scrip was granted only on 24.02.201 (expiring on 23.02.2023) after long drawn legal battle in Supreme Court. The company is in genuine hardship to completely utilize the Target Plus Scrip against payment of BCD only which is only miniscule portion of the total Customs Duty paid by the Company. Post these legislative changes, various industry associations such as Associated Chambers of commerce and Industry of India , EEPC and CII filed several representations before the Ministry of Commerce and Industry and Ministry of Finance inter alia seeking the relief for utilization of Target Plus Scrip against the payment of IGST and other duties Customs. Hence they are requesting to allow three year extension of validity of the duty credit scrip issued under Target Plus Scheme.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length also noting that the matter is subjudice, and decided to defer the case for further inputs from PC-3 Division.

(Action: Applicant/PC-3 Division)

Case No. 38 M/s. K.P.R. Sugar Mill Ltd., Coimbatore
F.No. HQRPRCAPPLY00004336AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow ROSL benefit against 17 shipping bills.

This is review case of PRC Meeting No.20/AM23 held on 29.11.2022 (Case No.31), wherein Committee rejected the case. Now the applicant has stated that they have they have approached concerned officials of EDI Amendment of EP Schme Code viz. Local Customs Station + ICEGATE /ICES of DG Systems + Drawback Department of CBIC continuously and tirelessly for about 3 years after getting NOC from Tuticorin Customs during February and March 2019. It took long time to get the correspondences and confirmations from one government to the other due to which they are unable to submit their RoSCTL scrip applications within the extended last date of 15.03.2022. They got the scheme code change in EDI through DG systems Delhi during June, 2022 after the filing period is over for old ROSL applications & hence unable to apply within 15.03.2022. They have 17 S/Bills of the year 2017 which are approved by the DG systems to have scheme code 61 from 43 after due process. Hence they are requesting allow ROSL benefit against 17 S/Bills.

Decision: The Committee reviewed and examined the case on the basis of justification furnished by the applicant and discussed the matter at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.20/AM23 held on 29.11.2022 (Case No.31).

(Action: Applicant)

Case No. 39 M/s. KG Petrochem Ltd., Jaipur
F.No. HQRPRCAPPLY00004314AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow ROSCTL benefit against 48 shipping bills wherein scheme code was taken as '19' instead of '60'.

This is review case of PRC Meeting No.05/AM23 held on 24.05.2022 (Case No.02), wherein Committee rejected the case. Now the applicant stated that due to customs system problem, they had mentioned wrong scheme reward code in the S/Bills. That is why they are unable to claim. They had approached many times to custom department for correction the scheme code but not listened to their problem. This was the problem of Customs and not their fault. Hence they are requesting to allow ROSCTL benefit against 48 S/Bills.

Decision: The Committee reviewed and examined the case on the basis of justification furnished by the applicant and discussed the matter at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.05/AM23 held on 24.05.2022 (Case No.02).

(Action: Applicant)

Case No. 40 M/s. Jindal Saw Limited, New Delhi
F.No. HQRPRCAPPLY00004426AM23

Meeting No.35/AM23 held on 16.03.2023

Subject: Clubbing of 2 Annual Advance Authorization No.0510332301 dated 22.08.2012 & 0510385527 dated 01.05.2014.

The applicant stated that they have obtained License No.0510332301 on 22.08.2012 and another license No.0510385527 dated 01.05.2014 and export against license dated 22.8.20212 has been made under SION C593, C1292 and C1884. Similarly export against license dated 01.05.2014 has also been made under SION C593 & C1292. They had already deposited applicable duty and interest against both the licenses as per actual entitlement against actual export. Since most of the export and imported items are similar in both the licenses hence import of welding consumable and coating consumables were custom cleared inadvertently in both the licenses. Hence they are requesting to allow clubbing permission of both the Annual Advance Authorizations for regularization/redemption purpose only.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 41 M/s. Rukshmani Syntex Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00004282AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Waiver of Penalty against EPCG Authorization No.0330022437 dated 12.02.2009.

The applicant stated that they had applied in EPCG Committee for regularization of excess duty credit utilized within 10% on EPCG authorization dated 2.9.2009 which was accepted by EPCG Committee. Their case was considered in EPCG Committee and decided to recommend to DG for relaxation under Para 2.58 of FTP for condonation of procedural lapse of delay more than a month in payment of fee for s duty saved amount as envisaged in the para 5.16 (a) of HBP subject to payment of composition fee of Rs. 5000 per year per authorization. They have been allowed duty saved amount against subject EPCG license for Rs. 512500 but have utilized for Rs.563728 resulting in excess utilization of only about 51228. The amount of fees on excess utilization comes to Rs.105 and the penalty levied by EPCG Committee is Rs. 45000/-. Hence they are requesting to allow waiver of penalty of Rs. 5000/- per year and additional composition fees of Rs. 5000/- as levied by the EPCG Committee against the subject license.
Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach concerned, Regional Authority in the matter and RA may decide the case as per Policy Provisions.

(Action: Applicant/RA, Mumbai)

Case No. 42 M/s. Vaachi International Pvt. Ltd., Vishakhapatnam
F.No. HQRPRCAPPLY00002827AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Amendment of ITC HS Code from 06049900 to 06049000 against 14 MEIS File Nos.

The applicant stated that they are regular exporter of dry parts of plants and flowers having one star export house certificate. They were exports under ITC HS Code 06049000 from their SEZ Units but in the year 2015 when New EDI system implemented the ITC HS Code 06049000 was not showing and they were bound to exports under ITC HS Code 06049900 instead of 06049000. After that they have applied 14 Nos. MEIS file against all those S/Bills which were passed under second ITC Code due to system error. But as per DGFT rule MEIS benefit was available license under ITC Code 06049900. They had approached NSDL and DGFT for many times. On dated 07.02.2022 DGFT has asking to submit the customs amendment certificate for the S/Bills filled under second HS Code to get the approval of issue of MEIS license but the customs is still not providing them the amendment certificate after requesting several time.
The 14 MEIS files are:
(1) 46/21/090/80950/AM17 dated 03.01.2017, (2) 46/21/090/80949/AM17 dated 03.01.2017, (3) 46/21/090/80552/AM18 dated 05.09.2017, (4) 46/21/090/80553/AM18 dated 05.09.2017, (5) 46/21/090/81636/AM18 dated 16.03.2018, (6) 46/21/090/81635/AM18 dated 16.03.2018, (7) 46/21/090/81670/AM18 dated 26.03.2018, (8) 46/21/090/61668/AM18 dated 26.03.2018, (9) 46/21/090/50719/AM18 dated 20.08.2018, (10) 46/21/090/52071/AM19 dated 14.02.2019, (11) 46/21/090/52072/AM19 dated 14.02.2019, (12) 46/21/090/52070/AM19 dated 13.02.2019, (13) 46/21/090/52075/AM19 dated 15.02.2019 and (14) 46/21/090/52076/AM19 dated 15.02.2019. Hence they are requesting to allow amendment of ITC HS Code from 06049900 to 06049000 against these 14 MEIS file numbers.

<u>Decision</u>: The Committee went through the submission made by the firm along with comments received from PC-3 Division and noted that it is not a PRC matter. It was decided to withdraw the case and refer to PC-3 Division to resolve the issue.

(Action: Applicant/PC-3 division)

Case No. 43 M/s. TATA Technologies Ltd., Pune
F.No. HQRPRCAPPLY00401815AM22
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow SEIS claim of Rs.93,63,003/- against 64 invoices started in AM18 but completed in AM19.

The applicant stated that they had filed application for authorization under Service Export from India Scheme online in respect of services provided during the perioed AM 2018-19 RLA. Pune has not considered clarification provided at earlier occasion and reject their request. It appears that RLA has assumed and concluded that March 2018 mentioned on invoice is out of claim period of AM19 and rejected the claim in respect of those invoices RLA Pune has sanctioned SEIS script for Rs. 15,81,14,302/- split into 22 licenses for FY AM19 for 1573 invoices out of total 1637 invoices and rejected balance SEIS claim under 64 export invoices on the ground out of claim period. They have accordingly booked service exports against these 64 invoices in the FY AM19 in the books of accounts as per audited balance sheet. Hence they are requesting to allow claim for their services started in AM18 and completed in claim period of AM19 to save them from as there is a possibility they foresee similar rejection in AM 20 & AM 21 and approve SEIS claim for Rs. 93,63,003/- for claim period AM19 under 64 invoices started in AM18.

Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC and referred the case to PC-3 division for clarifying the matter to the applicant.

(Action: Applicant/ PC-3 division)

Case No. 44 M/s. SV Plastochem Pvt. Ltd., Nashik
F.No. HQRPRCAPPLY00004564AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Issuance of Advance License against pending 6 File No.(i) 31AX04000013AM23 dated 16.04.2022, (ii) 31AX04000027AM23 dated 27.04.2022, (iii) 31AX04000037AM23 dated 05.05.2022, (iv) 31AX04000043AM23 dated 11.05.2022, (v) 31AX04000109AM23 dated 06.07.2022, (vi) 31AX04000143AM23 dated 09.08.2022.

The applicant stated that RA Pune has been rejected their Advance License file dated 16.04.2022 because of the reply to DL is submitted after 9 months. They have made application against this file number on 16.04.2022 then D/L received from DGFT on 25.04.2022. They replied to this deficiency on 25.4.2022 then second deficiency received from RA on 28.04.2022 regarding 4E. They responded to this deficiency on 14.01.2023 and they have submitted this reply late because unavailability of staff. They have already made export against this file number. Hence they are requesting to issue of Advance License against file number dated 16.04.2022.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach to concerned RA in the matter.

(Action: Applicant/ RA-Concerned)

Case No. 45 M/s. Silver Crest Clothing Pvt. Ltd., Bangalore
F.No. HQRPRCAPPLY00004566AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Conversion from self ratification to self declaration against Advance Authorization No.0710116745 dated 14.07.2020.

The applicant stated that they are manufacturers and exporters of Readymade Garments and by oversight applied and obtained Advance license under self ratification instead of self declaration. As per the license they have imported and completed EO also. This file has not been moved by RA to Norms Committee as the license was issued under Self-Ratification Scheme. Due to this they are unable to approach the norms committee for fixation of norms and apply for redemption of the licence. Their export item Men Vest Coat is falling under Chapter 62 for which self ratification is not eligible as per Sl.No.(vi) (i) of para 4.07A of FTP. Hence they are requesting to allow conversion of license under self ratification to No Norms category against subject license.

Decision: The Committee examined the statement made by the firm and concluded that there is a genuine hardship in the case and therefore it decided to allow to convert to self declaration under 4.07 HBP for Advance Authorization No.0710116745 dated 14.07.2020 only for fixing of norms and regularisation purpose. No further import and export is allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 46 M/s. Silver Crest Clothing Pvt. Ltd., Bangalore
F.No. HQRPRCAPPLY00004565AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Conversion from self ratification to self declaration against Advance Authorization No.0710116742 dated 14.07.2020.

The applicant stated that they are manufacturers and exporters of Readymade Garments and by oversight applied and obtained Advance license under self ratification instead of self declaration. As per the license they have imported and completed EO also. This file has not been moved by RA to Norms Committee as the license was issued under Self-Ratification Scheme. Due to this they are unable to approach the norms committee for fixation of norms and apply for redemption of the licence. Their export item Men Vest Coat is falling under Chapter 62 for which self ratification is not eligible as per Sl.No.(vi) (i) of para 4.07A of FTP. Hence they are requesting to allow conversion of license under self ratification to No Norms category against subject license.

Decision: The Committee examined the statement made by the firm and concluded that there is a genuine hardship in the case and therefore it decided to allow to convert to self declaration under 4.07 HBP for Advance Authorization No.0710116742 dated 14.07.2020 only for fixing of norms and regularisation purpose. No further import and export is allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 47 M/s. R N R International, Haryana
F.No. HQRPRCAPPLY00004580AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Extension of EOP against Advance Authorization No.0510380207 dated 25.02.2014.

The applicant stated that they had obtained above said license from CLA New Delhi for export of Readymade Garments as per their buyer requirement. They are exporting readymade Garments from past 8 years and due to global economic slowdown their factory closed on 2018 but they had fulfilled export obligation on time except above license. They have imported the raw material (Silk Fabric) and exported the Readymade Garments and they received letter from RA that export obligation period extension not granted due to their items fall under Appendix 4j. They had fulfilled their EO and due to production delay their shipment delay. Hence they are requesting to six months EOP extension against subject license.

Decision: The Committee discussed the case on the basis of submission made by the applicant and observed there is merit in the case. Accordingly, the Committee decided to allow EOP extension up to 25.02.2016 against Advance Authorisation No.0510380207 dated 25.02.2014 only for regularization purpose subject to the payment of composition fees. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 48 M/s. Northern Lifeline, New Delhi
F.No. HQRPRCAPPLY00004563AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of 2 MEIS Scrip No.0519268832 dated 13.10.2021 and 0519269145 dated 14.10.2021.

The applicant stated that their MEIS scrip has been expired without utilization in time and as per para 3.13 of HBP validity period of scrips is 24 months from the date issue, however, as per amended FTP the validity period has been reduced to 12 months. The applicant was ignorant about the above amendment and had a bonafide belief that the validity period of the above scrips is 24 month only. Hence they are requesting to allow revalidation of 2 MEIS scrip No.0519268832 dated 13.10.2021 and 0519269145 dated 14.10.2021.

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

(Action: Applicant)

Case No. 49 M/s. Gillanders Arbuthnot & Co. Ltd., Kolkata
F.No. HQRPRCAPPLY00004582AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Relaxation of condition of furnishing installation certificate as required under EXIM Policy against EPCG Authorization No.0230003688 dated 01.10.2008.

The applicant stated that they had obtained EPCG license for import of Capital Goods for a duty saved value of Rs. 2,15,58,834/- with EO of FOB Rs. 17,24,70,676.96. Based on the above license they had imported CG with the actual duty saved amount of Rs. 1,96,75,154.11. They had applied for redemption application and RA hold the application as they only failed to submit the installation certificate on time as per Exim Policy and as also relaxed under the DGFT PN No.37/2015-2020 dated 25.10.2017. They have already submitted installation certificate to RA on 10.02.2021 and only it was not submitted by them within prescribed time limit. Hence they are requesting to allow condonation the delay in furnishing of the installation certificate to RA against subject EPCG license.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length and decided to accede to the request of the firm for condonation of delay in submission of installation certificate against EPCG Authorisation No.0230003688 dated 01.10.2008 subject to payment of penalty amount of Rs.50,000/- only. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 50 M/s. Jindal (India) Ltd., West Bengal
F.No. HQRPRCAPPLY00004578AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Extension of EOP against Advance Authorization No.0210209688 dated 20.01.2020.

The applicant stated that they had obtained subject license for import of Prime Hot rolled Alloy Steel Sheet in coils/carbon steel strips/coils/plates other than high carbon steel for the manufacturing of Pipe Products. Due to Covid pandemic they could not fulfill the E.O. in time. It was a difficult phase for all and the exports were also at stand still. As soon as the situation started became normal they resumed their operations but by the time second wave of covid started. DGFT had issued a notification for the relaxation of export validity upto 31.12.2021 subject o 5% additional export obligation but they could not took the benefit of the said notification. Hence they are requesting to allow six months extension of EOP to fulfill the balance export against subject license.

Decision: The Committee discussed the case on the basis of submission made by the applicant and observed there is merit in the case. Accordingly, the Committee decided to allow EOP extension against Advance Authorisation No.0210209688 dated 20.01.2020 for a period of 6 months from the date of endorsement subject to the payment of composition fees. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 51 M/s. GGC Gujrat Gold Centre Pvt. Ltd., Ahmedabad
F.No. HQRPRCAPPLY00004570AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of RoSCTL Scrip No.08109071338 dated 11.10.2021.

The applicant stated that they purchased ROSCTL duty scrip dated 11.10.2021 for Rs. 1,85,622/- from Stichwell Garments, Ahmadabad on 7.4.2022. In system they have transferred the script but due to system error they could not accept the script, as per system after accepting by them the script will be transferred to their account. While they accept the script on system due to technical error they could not accept the script. Due to that still the script not transferred to their account meanwhile the script has expired. Hence they are requesting to allow revalidation of ROSCTL.

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

(Action: Applicant)

Case No. 52 M/s. Bonanza Enterprises, Surat
F.No. HQRPRCAPPLY00004571AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To reinstate of S/Bs for ROSL claim documents withhold by the DRI.

The applicant stated that they are regular exporter of value added ready made Garments, they have done some export in the year 2017 under the beneficiary scheme of Chapter 3 and Chapter 4 of the Exim Policy. As order was passed after the due process of customs inquire by the Additional Commissioner. Finally, on 23.09.2021, the above said order in original passed by the Add. Customs commissioner was set aside and their exports vide above S/Bs were approved to the correct and are entitle for the benefits of Chapter 3 and 4 as well as for DBK Benefit. They have received few of DBK claims after 01.08.2022. All this time after the case from covid restriction they have been trying the reinstate the subject S/Blls in the system to enable them to claim their benefit of ROSL but the system was allowing that. Hence they are requesting to reinstate of S/Bills for ROSL claim documents withhold by the DRI, New Delhi.

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

(Action: Applicant)

Case No. 53 M/s. Bhansali Trailors Pvt. Ltd., Ahmednagar (MH)
F.No. HQRPRCAPPLY00004574AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow MEIS benefit against 7 Shipping Bills Nos. (i) 4998848 dated 06.09.2020, (ii) 5093038 dated 10.09.2020, (iii) 5737382 dated 09.10.2020, (iv) 5992147 dated 20.10.2020, (v) 5995786 dated 20.10.2020, (vi) 7417245 dated 23.12.2020 and (vii) 7417087 dated 23.12.2020.

The applicant stated that they had claimed MEIS benefit August 2020, after this month they were facing system issues due to which they were unable to claim benefit for month of Sept.2020 to Dec.2020. They tried calling and contacting DGFt for help and unable to diagnose the issue. As in case any S/Bill remains unclaimed then they can claim that benefit under RODTEP Scheme but in month of April they noticed that some seven S/Bills remains unclaimed and that amount is high. They tried reaching DGFT to provide them the platform where they can claim the same. RA rejected their request for MEIS. Hence they are requesting to allow MEIS benefit due to system issues.
<u>Decision</u>: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 54 M/s. Prakash Steelage Ltd., Mumbai
F.No. HQRPRCAPPLY00004371AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Clubbing of 6 Advance Authorization No.(i) 0310784688 dated 06.06.2014, (ii) 0310699579 dated 22.06.2012, (iii) 0310713220 dated 18.10.2012, (iv) 0310713448 dated 23.10.2012, (v) 0310735652 dated 27.05.2013, & (vi) 0310735962 dated 29.05.2013.

The applicant stated that they are manufacture exporter of Stainless Steel Seamless Pipes and Welded Tubes and Pipes since 1976 and they have obtained many licenses during the period 2009-2014 and 2014-2015. License dated 06.06.2014 falls beyond the 18 months period of validity for clubbing under PN No.70 dated 30.01.2019. Further against this license there are 3 bill of entries where imports are beyond 30 months period for which in terms PN No. 70 dated 30.01.2019. They are agree to pay custom duty on this imports along with the interest for enabling regularization subject to approval. Hence they are requesting to allow condonation for the delay of 18 months period for clubbing and payment of duty beyond 30 months period for 11.227 MT clubbing can stand regularized.
Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 55 M/s. Worldwide Tradelinks, Ludhiana
F.No. HQRPRCAPPLY00004367AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: To allow ROSCTL benefit against 54 Shipping Bills.

The applicant stated that they are exporter of readymade garments, DRI, Ludhiana inserted Red alert against their firm vide letter dated 16.01.2019, so they could not get ROSCTL benefit available as per Exim Policy for the period 2019-20 to 2020-21. In this regard they filed petition in the High Court of Punjab & Haryana Chandigarh. Vide Court order dated 17.01.2023 allowed to apply manually ROSCTL benefit with RA Ludhiana. Since they are not aware of how to apply and get ROSCTL benefit manually. Hence they are requesting to aloe and issue/release of ROSCTL benefit.
The detail of 54 Shipping Bills are:
(1) 8783133 dated 06.12.2019, (2) 8783064 dated 06.12.2019, (3) 8992304 dated 16.12.2019, (4) 1147447 dated 04.02.2020, (5) 1146374 dated 04.02.2020, (6) 1148335 dated 04.02.2020, (7) 1794714 dated 29.02.2020, (8) 1796697 dated 29.02.2020, (9) 2108817 dated 13.03.2020, (10) 2132616 dated 14.03.2020, (11) 2109110 dated 13.03.2020, (12) 2132250 dated 14.03.2020, (13) 2133877 dated 14.03.2020, (14) 2288382 dated 20.03.2020, (15) 2255725 dated 19.03.2020, (16) 2282557 dated 20.03.2020, (17) 2400483 dated 13.04.2020, (18) 2399918 dated 13.04.2020, (19) 2830941 dated 26.05.2020, (20) 2830880 dated 26.05.2020, (21) 2830834 dated 26.05.2020, (22) 3428585 dated 26.06.2020, (23) 3419379 dated 25.06.2020, (24)

3434709 dated 26.06.2020, (25) 3418767 dated 25.06.2020, (26) 3683239 dated 08.07.2020, (27) 3683029 dated 08.07.2020, (28) 3683240 dated 08.07.2020, (29) 4012022 dated 23.07.2020, (30) 4012050 dated 23.07.2020, (31) 4011911 dated 23.07.2020, (32) 4011918 dated 23.07.2020, (33) 4138943 dated 29.07.2020, (34) 4138908 dated 29.07.2020, (35) 4138909 dated 29.07.2020, (36) 4166924 dated 30.07.2020, (37) 4385828 dated 10.08.2020, (38) 4386939 dated 10.08.2020, (39) 4386977 dated 10.08.2020, (40) 4410422 dated 11.08.2020, (41) 4410385 dated 11.08.2020, (42) 4412153 dated 11.08.2020, (43) 4953900 dated 04.09.2020, (44) 4954036 dated 04.09.2020, (45) 5067624 dated 09.09.2020, (46) 5067584 dated 09.09.2020, (47) 5067649 dated 09.09.2020, (48) 5910473 dated 16.10.2020, (49) 6410049 dated 07.11.2020, (50) 6410066 dated 07.11.2020, (51) 6413831 dated 07.11.2020, (52) 6446028 dated 09.11.2020, (53) 6518285 dated 12.11.2020 and (54) 6504821 dated 11.11.2020.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. It was noted that it is not a PRC matter.It was decided to withdraw the case and refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 56 M/s. SV Plastochem Pvt. Ltd., Maharashtra
F.No. HQRPRCAPPLY00004431AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Issuance of Advance Authorization against File No.31AX04000015AM22 dated 15.12.2021.

The applicant stated that they have made application against file number dated 15.12.2021 then D/L received from RA on 21.12.2021 regarding pending license wherein EOP has been expired. They have responded to this deficiency on 21.11.2022 and have submitted this reply late because unavailability of staff and time consuming to search old records. Regarding old license they would like to inform that they have already closed the old license. They have also closed seven AAs and further inform that they are already in process of Fixation of Norms with Norms Committee and hopefully it will resolve at earliest once it will be done will submit another application for redemption. They have already made export against this file number. Hence they are requesting to allow permission to issue the license against this File Number.
Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach concerned RA in the matter.

(Action: Applicant/ RA-Concerned)

Case No. 57 M/s. Sterile India Pvt. Ltd., Delhi
F.No. HQRPRCAPPLY00004433AM23

Meeting No.35/AM23 held on 16.03.2023

Subject: Clubbing of 2 Advance Authorization No.0510414007 dated 16.04.2020 and 0511001055 dated 02.02.2021.

The applicant stated that as per para (vi) of Para 4.38 of HBP only such authorizations shall be clubbed which have been issued within 18 months from the date of issue of earliest authorization that is sought to be clubbed. This is further subject to condition that upon clubbing only imports made within 30 months from the date of issue of earliest authorization shall be considered. As per Trade Notice No.28 dated 31.12.2021 they can only file manual EODC/Closure Applications for AA issued prior to 01.12.2020. The license which they have submitted. One license issued prior to 01.12.2020 dated 16.04.2020 and other authorization is issued after 01.12.2020. Hence they are requesting to allow clubbing of subject licenses.
Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC and referred the case to PC-4 division to examine on merit.

(Action: Applicant/ PC-4 division)

Case No. 58 M/s. Intervalve Poonawalla Ltd., Pune
F.No. HQRPRCAPPLY00004205AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Condonation of delay for issuance of 2 FPS File No.312108750200AM19 dated 20.12.2018 & 312108750192AM19 dated 08.12.2018.

The applicant stated that they apply for the grant of FPS Authorisation scrip and submitted online application of FPS Scheme successfully. They submitted declaration para 3.17.2 and 3.14.3 as per policy and also submitted ANF 3C online. This is a case of time bar application. The delay in submission is due to the missing of documents in transit. So they could not submit before time. Hence they are requesting to allow condonation of delay for issuance of FPS Authorization Scrip.
Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 59 M/s. Digisol Systems Ltd., Goa
F.No. HQRPRCAPPLY00004368AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Revalidation of 2 MEIS Scrip No.0319339460 dated 05.11.2021 and 0319339461 dated 05.11.2021.

The applicant stated that subject MEIS scrip were issued to Synegra EMS Ltd. it was decided to transfer the said MEIS duty script to Digisol System Ltd., being group Company as there were some imports to be made in Digisol. In Sept. 22 it was transferred to Digisol, however after transferring to Digisol same was not reflecting on ICE Gate Portal. They approach Customs in Goa but they could not resolve the problem. When they again checked in end of October it got reflected on Portal and then they did not have any import shipments and could not utilized the duty credit in full and hence got expired on 4th Nov.22. The amount pending might be small but their both companies being MSME and even small amount will matter to them. Hence they are requesting to allow 6 months revalidation of MEIS script.

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

(Action: Applicant)

Case No. 60 M/s. Swami Spice Mills Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00004590AM23
Meeting No.35/AM23 held on 16.03.2023

Subject: Condonation of delay in submission of online TMA application against File No.MUMTMAPPLY00145952AM22 dated 31.12.2021.

The applicant stated that RA Mumbai have rejected their case and have requested for rectify deficiencies. However no reply was received till date with reference to D/L dated 11.07.2022. Therefore, in terms of para 2.05(b) of HBP mentioned at Sl.No.3 their application is deemed to have been withdrawn and TMA application submitted dated 31.12.2021 stands closed. They have already submitted online/manually TMA application with all relevant documents and ADGFT Mumbai have raised various queries in their file which have been immediately responded and their application rejected only for non submission of reply against D/L dated 13.07.2022 on time due to arranging revised CA Certificate for ANF7A(A). Hence they are requesting to condone the delay in submission of D/L reply online.

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

(Action: Applicant)

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