Date of Uploading 17 / 11 /2020

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 03.11.2020 & 11.11.2020 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.15/AM21 held on 03.11.2020& 11.11.2020

The following members were present in the meeting:

1. Shri R.P. Goyal — Addl. DGFT
2. Shri Vijay Kumar — Addl. DGFT
3. Shri S.B.S. Reddy — Addl. DGFT
4. Shri Hardeep Singh — Addl. DGFT
5. Shri Anil Aggarwal — Addl. DGFT
6. Shri Rajbir Sharma — Jt. 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. Punjab Stainless Steel Industries, Delhi	1 to 4
2.	M/s. Shiva Utensils Industries Pvt. Ltd., New Delhi	5
3.	M/s. Neuland Laboratories Limited, Hyderabad	6
4.	M/s. Hotel Annamalaiyaar, Madurai	7
5.	M/s. Vcare Engineering Pvt. Ltd., Vadodara	8
6.	M/s. J S W Steel Ltd., Mumbai	9&10
7.	M/s. Shreeyam Power and Steel Industries Ltd., Gujarat	11
8.	M/s. Zenith Birla (India) Limited, Mumbai	12
9.	M/s. Unicharm India Pvt. Ltd., Gurugram	13
10.	M/s. Orient Abrasives Ltd., Gujarat	14
11.	M/s. Jubilant Generics Ltd., Noida	15
12.	M/s. Arpit Agro Product, Maharashtra	16
13.	M/s. Pinnacle Clothing Co., Noida	17&18
14.	M/s. Steren Impex Pvt. Ltd., Noida (UP)	19
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16.	Incomplete Cases	21

PH Case No. 01 M/s. Punjab Stainless Steel Industries, Delhi
F. No. 01/60/162/114/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Relaxation from the provisions of Para 4.06 (ii) of FTP to allow EOP extension against Advance Authorization No.0510406154 dated 19.04.2018 where input appears in Appendix 4J.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.11.2020, Shri H.S. Sarna, Partner, Shri Alok Sharma, Logistics Manager and Shri Tarun Bansal, Authorised Representative appeared on behalf of the firmand made the following submissions:

The applicant stated that due to global slowdown in overseas market, the company witnessed downfall in exports during 2017-18 and 2018-19 and as such they could fulfill the EO within the stipulated time. Moreover, they had contractual EO under various other advance licences in hand and due to sudden slowdown in export orders, they could not fulfill EO on time for licenses with covered under appendix 4 J. They have fulfilled 100% EO against the subject license within 21 months from the date of issue of license i.e. by 31.12.2019. As such they wish to extend the EOP up to 31.12.2019, for regularization purposes so that all their exports are covered and EO is fulfilled. They have committed a procedural lapse due to slowdown in their exports, but they have completed all EOs against the subject advance authorization. All their past obligations prior to this license are completed in full and not any obligation is pending. To pay back full duties along with interest is not possible for them as they already made 100% exports and due to Corona Pandemic across the globe, there is literally no export orders for execution at present and the company is already facing very acute hardship for survival and revival of business activities again. Hence, requested for relief from the provisions of Para 4.06(ii) of FTP to allow EOP extension of the said authorization where input appears in Appendix 4J.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case as the item under consideration has already been moved out of appendix 4J and it was there in appendix 4 J for a short time only. Accordingly, it decided to relax Appendix 4J conditionagainst Advance Authorization No.0510406154 dated 19.04.2018 and allowed EOP extension up to 31.12.2019 only for regularization purpose, subject to payment of regular composition fee of 0.5% of the shortfall in EO on the date of expiry of EOP(i.e. 18months from date of AA). The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA New Delhi)

PH Case No. 02 M/s. Punjab Stainless Steel Industries, Delhi
F. No. 01/60/162/115/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Relaxation from the provisions of Para 4.06 (ii) of FTP to allow EOP extension against Advance Authorization No.0510408660 dated 28.11.2018 where input appears in Appendix 4J.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.11.2020, Shri H.S. Sarna, Partner, Shri Alok Sharma, Logistics Manager and Shri Tarun Bansal, Authorised Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that due to global slowdown in overseas market, the company witnessed downfall in exports during 2017-18 and 2018-19 and as such they could fulfill the EO within the stipulated time. Moreover, they had contractual EO under various other advance licences in hand and due to sudden slowdown in export orders, they could not fulfill EO on time for licenses with covered under appendix 4 J. They have fulfilled 100% EO against the subject license within 19 months from the date of issue of license i.e. by 27.06.2020. As such they wish to extend the EOP up to 27.06.2020, for regularization purposes so that all their exports are covered and EO is fulfilled. The import item has been removed from Appendix 4J vide PN No.77 dated 06.03.2019. They have committed a procedural lapse due to slowdown in their exports, but they have completed all EOs against the subject advance authorization. All their past obligations prior to this license are completed in full and not any obligation is pending. To pay back full duties along with interest is not possible for them as they already made 100% exports and due to Corona Pandemic across the globe, there is literally no export order for execution at present and the company is already facing very acute hardship for survival and revival of business activities again. Hence, requested for relief from the provisions of Para 4.06(ii) of FTP to allow EOP extension of the said authorization where input appears in Appendix 4J.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case as the item under consideration has already been moved out of appendix 4J and it was there in appendix 4 J for a short time only. Accordingly, it decided to relax Appendix 4J conditionagainst Advance Authorization No.0510408660 dated 28.11.2018 and allowed EOP extension up to 27.06.2020, as applied, only for regularization purpose, subject to payment of regular composition fee of 0.5% of the shortfall in EO on the date of expiry of EOP(i.e. 18months from date of AA). The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA New Delhi)

PH Case No. 03 M/s. Punjab Stainless Steel Industries, Delhi
F. No. 01/60/162/113/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Relaxation from the provisions of Para 4.06 (ii) of FTP to allow EOP extension against Advance Authorization No.0510407211 dated 17.07.2018 where input appears in Appendix 4J.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.11.2020, Shri H.S. Sarna, Partner, Shri Alok Sharma, Logistics Manager and Shri Tarun Bansal, Authorised Representative appeared on behalf of the firmand made the following submissions:

The applicant stated that due to global slowdown in overseas market, the company witnessed downfall in exports during 2017-18 and 2018-19 and as such they could fulfill the EO within the stipulated time. Moreover, they had contractual EO under various other advance licences in hand and due to sudden slowdown in export orders, they could not fulfill EO on time for licenses with covered under appendix 4 J. They have fulfilled 100% EO against the subject license within 19 months from the date of issue of license i.e. by 16.02.2020. As such they wish to extend the EOP up to 16.02.2020, for regularization purposes so that all their exports are covered and EO is fulfilled. The import item has been removed from Appendix 4J vide PN No.77 dated 06.03.2019. They have committed a procedural lapse due to slowdown in their exports, but they have completed all EOs against the subject advance authorization. All their past obligations prior to this license are completed in full and not any obligation is pending. To pay back full duties along with interest is not possible for them as they already made 100% exports and due to Corona Pandemic across the globe, there is literally no export order for execution at present and the company is already facing very acute hardship for survival and revival of business activities again. Hence, requested for relief from the provisions of Para 4.06(ii) of FTP to allow EOP extension of the said authorization where input appears in Appendix 4J.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case as the item under consideration has already been moved out of appendix 4J and it was there in appendix 4 J for a short time only. Accordingly, it decided to relax Appendix 4J conditionagainst Advance Authorization No.0510407211 dated 17.07.2018 and allowed EOP extension up to 16.02.2020, as applied, only for regularization purpose, subject to payment of regular composition fee of 0.5% of the shortfall in EO on the date of expiry of EOP(i.e. 18months from date of AA). The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA New Delhi)

PH Case No. 04 **M/s. Punjab Stainless Steel Industries, Delhi**
F. No. 01/60/162/112/AM20/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Relaxation from the provisions of Para 4.06 (ii) of FTP to allow EOP extension against Advance Authorization No.0510407926 dated 27.09.2018 where input appears in Appendix 4J.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.11.2020, Shri H.S. Sarna, Partner, Shri Alok Sharma, Logistics Manager and Shri Tarun Bansal, Authorised Representative appeared on behalf of the firmand made the following submissions:

The applicant stated that due to global slowdown in overseas market, the company witnessed downfall in exports during 2017-18 and 2018-19 and as such they could fulfill the EO within the stipulated time. Moreover, they had contractual EO under various other advance licences in hand and due to sudden slowdown in export orders, they could not fulfill EO on time for licenses with covered under appendix 4 J. They have fulfilled 100% EO against the subject license within 18 months from the date of issue of license i.e. by 18.03.2020. As such they wish to extend the EOP up to 18.03.2020, for regularization purposes so that all their exports are covered and EO is fulfilled. The import item has been removed from Appendix 4J vide PN No.77 dated 06.03.2019. They have committed a procedural lapse due to slowdown in their exports, but they have completed all EOs against the subject advance authorization. All their past obligations prior to this license are completed in full and not any obligation is pending. To pay back full duties along with interest is not possible for them as they already made 100% exports and due to Corona Pandemic across the globe, there is literally no export order for execution at present and the company is already facing very acute hardship for survival and revival of business activities again. Hence, requested for relief from the provisions of Para 4.06(ii) of FTP to allow EOP extension of the said authorization where input appears in Appendix 4J.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case as the item under consideration has already been moved out of appendix 4J and it was there in appendix 4 J for a short time only. Accordingly, it decided to relax Appendix 4J conditionagainst Advance Authorization No.0510407926 dated 27.09.2018 and allowed EOP extension up to 18.03.2020, as applied, only for regularization purpose, It is subject to payment of regular composition fee of 0.5% of the shortfall in EO on the date of expiry of EOP, if it is applicable in this case(i.e. 18months from date of AA). The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA New Delhi)

PH Case No. 05 M/s. Shiva Utensils Industries Pvt. Ltd., New Delhi
F. No. 01/60/162/19/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Revalidation of DFIA Authorization No.0510409364 dated 16.01.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.11.2020, Shri Sachin Jain, CA/Authorised Representative appeared on behalf of the firmand made the following submissions:

This is review case of PRC Meeting No.05/AM21 dated 16.07.2020 (Case No.17), wherein the Committee rejected the case. The applicant stated that they have partly utilized the DFIA for imports. They could not fully import the materials due to economic recession and lesser demand in market, high rate of USD and import prices. The DFIA was going to expire on 31.01.2020 and they were planning to completely import the balance material in the month of December 2019 and January 2020, but at this time COVID-19 (Corona) outbreak in China and they were unable to procure material from there. They made their best efforts to completely utilize the same but due to above reason they could not import. Further they could not get the benefit of various extensions provided for COVID-19 as per Notification No.57/2015-20 dated 31.03.2020 as the extension was for DFIA expiring from 01.02.2020 and their DFIA expired on 31.01.2020 i.e. just one day before. Therefore, on the grounds of genuine hardship they requested to allow first revalidation of 6 months from the date of endorsement.

Decision: The Committee reviewed and heard the case on the basis of justification furnished by the applicant and discussed the matter at length. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of their claim. Accordingly, the Committee decided to maintain the earlier decision of PRC Meeting No.05/AM21 dated 16.07.2020 (Case no.17).

(Action: Applicant)

PH Case No. 06 M/s. Neuland Laboratories Limited, Hyderabad
F. No. 01/60/162/364/AM20/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: To allow SHIS benefit on Pharma exports for the year2009-10, 2010-11 and 2011-12.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.11.2020, Shri Anil, Goyal, Authorised Representative appeared on behalf of the firmand made the following submissions:

This is review case of PRC Meeting No.02/AM21 dated 20.05.2020 (Case No.22), wherein the Committee had rejected the case. The applicant stated that there was lot of confusion as to whether SHIS benefits to pharma industry is available or not. In various pharma council meetings it was always confusion about the eligibility of SHIS to pharma exports. Certain RAs were issuing SHIS to pharma exports whereas others were not considering. Therefore they could not apply for SHIS for the years 2009-10, 2010-11, and 2011-12. Even their application filed for the year 2012-13 was earlier rejected by RA, Hyderabad, later they came to understand that now it is clarified that pharma exports are eligible for SHIS. Hence, requested to allow SHIS benefit on Pharma exports for the year2009-10, 2010-11 and 2011-12.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed that there is no merit in their case, as no application for SHIS was made for these 3 years. Hence it decided to maintain the earlier decision of PRC in its MeetingNo.25/AM20 dated 24.12.2019(Case no.26) and 02/AM21 dated 20.05.2020(Case no.22).

(Action: Applicant)

PH Case No. 07 M/s. Hotel Annamalaiyaar, Madurai
F. No. 01/60/162/119/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: To consider payments received from Foreigners in INR by Hotel Industry towards redemption of EPCG License No.3530003915 dated 01.02.2010.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.11.2020.Ms. Swati Dhamija, Authorised Representative appeared on behalf of the firmand made the following submissions:

The applicant stated that they have fulfilled the EO and payment has been received in free foreign exchange from the foreigners as per PC No.60 dated 24.12.1998. Since they are a small hotel and were not well conversant with the formalities, they did not obtain the photocopies of encashment certificate from the foreigners. However, they have maintained their records and ledgers in which the following records have been entered in their record books viz. Name of the Foreigner, Country, Passport number and date. From this record, it is clear that they have realized the payment in free foreign exchange. Hence, requested to consider the payment realized in INR towards fulfillment of EO against the subject EPCG authorization.

Decision: The Committee having heard and examined the statement made by the firm and observed that their request has already been discussed in detail by the EPCG Committee and has been rejected giving detailed reasons. After discussing the matter at length, the Committee found no reason to alter the decision taken by EPCG committee. Hence, it decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 08 M/s. Vcare Engineering Pvt. Ltd., Vadodara
F. No. 01/60/162/160/AM20/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: To allow MEIS benefit without late cut against 2 Shipping Bill No.1854441 dated 17.07.2015 and 1991194 dated 24.07.2015 for the export made in FY. 2015-16.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.11.2020.ShriSnehal Shah, Chief Operating Officer and Shri Bhavik Rajani, Authorised Representative appeared on behalf of the firmand made the following submissions:

This case is regarding call for personal hearing of PRC Meeting No.22/AM20 dated 25.02.2019 (Case No.20), wherein the Committee decided to call the firm for personal hearing along with all documents /details in support of their justification. The applicant stated that they exported the shipments of engineering goods in July 2015 from Mundra Port vide Shipping Bill No.1854441 dated 17.07.2015 and 1991194 dated 24.07.2015. Payment realization against the invoices have been received in full. Date of eBRCs uploaded was in the month of January, 2020. There was a delay of more than 4 years by the bank in uploading e-BRC pertaining to the foreign exchange realized against the said export. This was on account of certain technical issue at the end of the bank. Since, e-BRC is the primary supporting document to claim MEIS benefit, they were unable to file the claim within the stipulated time.On receipt of the e-BRC, they attempted to apply for MEIS benefit against the relevant shipping bills. However, the system was capturing 100% late cut being shipping bill of April 2015. Hence, requested to grant them MEIS benefit without late cut. Delay in filing the claim was consequent to the delayed e-BRC upload, and hence beyond their control.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to allow MEIS benefit against two shipping bills no. 1854441 dated 17.07.2015 and 1991194 dated 24.07.2015 without any late cut. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara/EDI/NIC for necessary updating)

PH Case No. 09 M/s. J S W Steel Ltd., Mumbai
F. No. 01/60/162/804/AM19/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Grant of MEIS benefit against 7 shipping bills with declaration of intent found to be ticked as 'No' but intent to claim MEIS benefit declared in affirmative on shipping bills as they intent to claim reward under MEIS.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.11.2020.ShriRohit Jain, Advocate (Authorised Representative)appeared on behalf of the firmand made the following submissions:

This is review case of PRC Meeting No.15/AM20 dated 13.08.2019 (Case No.13), wherein the Committee rejected the case. The applicant stated that in the shipping bills for which they are claiming the MEIS benefit, they declared their intent to claim scheme/reward in affirmative which is evident on the face of the shipping bills (in words "We intent to claim rewards under MEIS Scheme"). Their Custom House Agents (CHAs) have informed them that irrespective of them clicking on 'Y' in reward column of the shipping bills, the same is not reflecting in the bills, which reflect 'N' ticked for the intent to claim Scheme/Reward are not uploaded by Customs to E-com Portal (DGFT), preventing them from filing the application to claim MEIS benefits for the said bills. The Office of Krishnapatnam Customs House issued a certificate dated 18.02.2019 which provides for the manual amendment of reward scheme from 'N' to 'Y' in relation to 6 of the shipping bills. However, they are still unable to file applications even for such bills for the reason that the same is not being reflected online (E-com, DGFT). In fact, online system was introduced to automate the process of submissions, however technical glitches were not taken care of which has caused irreparable loss. Hence, they are facing extreme hardship and unable to claim the benefit amounting to approximately INR 52,16,987.47 that was factored at the time of fixing prices.

Decision: The Committee heard the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for any reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.31/AM19 dated 19.02.2019(Case no.17) and 15/AM20 dated 13.08.2019(Case no.13).

(Action: Applicant)

PH Case No. 10 M/s. J S W Steel Coated Products Ltd., Mumbai
F. No. 01/60/162/803/AM19/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Grant of MEIS benefit against 34 shipping bills with declaration of intent found to be ticked as no but intent to claim MEIS benefit declared in affirmative on shipping bills as they intent to claim reward under MEIS.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.11.2020, Shri Rohit Jain, Advocate (Authorised Representative) appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.15/AM20 dated 13.08.2019 (Case No.12), wherein the Committee rejected the case. The applicant stated that in the shipping bills for which they are claiming the MEIS benefit, they declared their intent to claim scheme/reward in affirmative which is evident on the face of the shipping bills (in words "We intent to claim rewards under MEIS Scheme"). Their Custom House Agents (CHAs) have informed them that irrespective of them clicking on 'Y' in reward column of the shipping bills, the same is not reflecting in the bills, which reflect 'N' ticked for the intent to claim Scheme/Reward are not uploaded by Customs to E-com Portal (DGFT), preventing them from filing the application to claim MEIS benefits for the said bills. The Office of Jawaharlal Nehru Customs House, Raigardhasissued a certificate dated 04.11.2016 which provides for the manual amendment of reward scheme from 'N' to 'Y' in relation to 15 of the shipping bills. The Office of Customs (Export) New Customs House, Mumbai has also issued the post shipment amendment certificate dated 16.04.2019 providing for a manual amendment of the intent from 'N' to 'Y' in relation to 9 of the shipping bills. However, they are still unable to file applications even for such bills for the reason that the same is not being reflected online (E-com, DGFT). In fact, online system was introduced to automate the process of submissions, however technical glitches were not taken care of which has caused irreparable loss. Hence, they are facing extreme hardship and unable to claim the benefit amounting to approximately INR 65,46,341.44 that was factored at the time of fixing prices.

Decision: The Committee heard the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for any reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.31/AM19 dated 19.02.2019(Case no.18) and 15/AM20 dated 13.08.2019(Case no.12).

(Action: Applicant)

PH Case No. 11 M/s. Shreeyam Power and Steel Industries Ltd., Gujarat
F. No. 01/60/162/816/AM19/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: (i)EOP Extension for 2 months from the date of expiry of extended EOP without composition fee for regularization purpose against 4 Advance Authorizations No.(i) 1110019957 dated 30.03.2009 (ii)1110019958 dated 30.03.2009, (iii) 1110023230 dated 20.09.2010 and (iv) 1110020263 dated 18.05.2009and;

(ii) EOP extension for 12 month from the date of endorsement without composition fee against 15 Advance AuthorizationsNo.(i) 1110019457 dated 23.01.2009,(ii) 1110019817 dated 13.03.2009, (iii) 1110019955 dated 27.03.2009, (iv) 1110019956 dated 27.03.2009,(v) 1110020566 dated 01.07.2009, (vi) 1110020567 dated 01.07.2009, (vii) 1110021674 dated 28.01.2010,(viii) 1110021680 dated 29.01.2010, (ix) 1110021681 dated 29.01.2010, (x) 1110021925 dated 03.03.2010, (xi) 1110021926 dated 03.03.2010, (xii) 1110021928 dated 03.03.2010, (xiii) 1110021947 dated 04.03.2010, (xiv) 1110021927 dated 03.03.2010 and (xv) 1110021930 dated 03.03.2010 as the company was declared sick under BIFR.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.11.2020. Shri Vijay Unde, General Manager and Shri Devesh Khandelwal, Managing Director appeared on behalf of the firmand made the following submissions:

This is review of the PRC Meeting No.31/AM19 dated 19.02.2019 (Case No.09), wherein the Committee allowed EOP extension of 31advance authorizations for a period of 18 months from the date of endorsement of extension. Providing an update after getting extension from PRC, the applicant stated that 100% EO has been completed in 16 (12+4) out of 31 advance authorisations after the endorsement. In the said 4 Advance Authorisations certain exports quantity has crossed 2 months beyond the extended EOP. Hence, EOP extension for 2 months from the date of expiry of the extended period, as per the recommendation of the Draft Rehabilitation Scheme (DRS) approved by the BIFR, is requested for regularization of the exports already completed.

In respect of the above remaining 15 Advance Authorisations, they have put all their possible efforts taken into current economic scenario and completed the majority of exports. Steel companies all over are forced to scale down production amid prolonged COVID-19 Pandemic from last 6 months. There is lack of business in the international market. The raw material is not available readily due to nationwide lockdown. Employees are not able to reach the factory. Majority of labour have gone to their native places. Construction industry is also under recession and the impact of Corona virus Pandemic has brought the industry to a standstill. Auto industry accounts for 15% steel usage while construction and infrastructure around 60%. The industry is left crippled. They were on track to fulfill EO of all AAs within 18 months, as allowed by the previous PRC meeting, but due to these Covid related disruptions, they could not complete EO in all AAs.

The balance exports to be completed now is around 38.32% only for which they are confident to complete in next 12 months from the date of endorsement even when the international market will go slow due to the effects of the Pandemic, they are continuing with the exports on weekly basis.

Decision: The Committee heard the submission made by the firm and discussed the matter at length in view of earlier PRC decision. The Committee observed that firm has made substantial exports during the EO period extension granted to them by the PRC and there is merit in the case and accordingly decided to allow EOP extension as under:-

(i) Two months EOP extension allowed from the date of expiry of extended EOP against 4 Advance Authorizations No.(i) 1110019957 dated 30.03.2009, (ii) 1110019958 dated 30.03.2009,(iii) 1110020230 dated 20.09.2010 and (iv) 1110020263 dated 18.05.2009 only for regularization purpose.

(ii) Twelve months EOP extension allowed from the date of endorsement against balance 15 Advance Authorizations No.(i) 1110019457 dated 23.01.2009,(ii) 1110019817 dated 13.03.2009, (iii) 1110019955 dated 27.03.2009, (iv) 1110019956 dated 27.03.2009,(v) 1110020566 dated 01.07.2009, (vi) 1110020567 dated 01.07.2009, (vii) 1110021674 dated 28.01.2010,(viii) 1110021680 dated 29.01.2010, (ix) 1110021681 dated 29.01.2010, (x) 1110021925 dated 03.03.2010, (xi) 1110021926 dated 03.03.2010, (xii) 1110021928 dated 03.03.2010, (xiii) 1110021947 dated 04.03.2010, (xiv) 1110021927 dated 03.03.2010 and (xv) 1110021930 dated 03.03.2010.

The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant /RA, Bhopal)

PH Case No. 12 M/s. Zenith Birla (India) Limited, Mumbai
F. No. 01/60/162/547/AM20/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: To allow SHIS benefit against the export made during the year 2010-11.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.11.2020. Shri Narayanan Iyer, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is the case regarding call for personal hearing of PRC Meeting No.23/AM20 dated 03.12.2019 (Case No.04), wherein the Committee decided to call for personal hearing and to call a detailed report from RA, Mumbai. The applicant stated that they had applied for SHIS for exports made during 2009-10 and the scrip for Rs.1,65,10,432/- was issued to them by RA, Mumbai. Subsequently they received a letter from RA, Mumbai to surrender the scrip as the same was wrongly issued (based on audit objection raised by CRA). Ambiguity in the policy was understood by trade and RAs in the same manner. Since they did not apply for 2010-11 exports because of this ambiguity, and they came to know only after receipt of letter from RA, Mumbai. Immediately they submitted their manual application for Rs.2,54,20,384/- along with their reply and subsequently applied digitally and got the file No.03/93/088/00001/AM19 dated 21.02.2019. He requested intervention for

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issuance of Scrip for Rs.2,54,20,384/- against exports of 2010-11 and said that the firm is agreeable to return back the amount of Rs.1,65,10,432/- the value of the Scrip issued against exports of 2009-10 in terms of RA, Mumbai's letter dated 18.03.2015. Hence, alternately, requested to consider for issuance of Scrip for the difference in amount Rs.8909952/- between the eligibility of Scrip for 2010-11 and the Scrip issued for 2009-10.

Decision: The Committee heard and examined the case in detail along with comments received from RA, Mumbai and noted that SHIS scrip for 2009-10 has been applied wrongly by the firm and is not issuable as per the provisions of FTP/HBP. Therefore it needs to be recovered. Similarly for SHIS scrip of 2010-11, firm never made any application within time stipulated by FTP/HBP. Both situations cannot be linked. Moreover, the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

PH Case No. 13 M/s. Unicharm India Pvt. Ltd., Gurugram
F. No. 01/60/162/670/AM20/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Acceptance of Export proceeds in INR from Nepal towards fulfillment of EO against 34 EPCG Authorizations.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 11.11.2020.Shri Vijay Chaudhary, Managing Director appeared on behalf of the firmand made the following submissions:

This is review case of PRC Meeting No.29/AM20 dated 28.01.2020 (Case No.03), wherein the Committee rejected the case. The applicant stated that they import majority of their raw materials from various countries such as Hong Kong, Indonesia, Japan, Singapore, Taiwan and Vietnam which accounts for 70% of total purchases. They are exporting their products to the following countries namely Nepal, Bhutan, Sri Lanka, Singapore, Maldives, Mauritius, South Africa, Central and South African countries and others. Since, 2010 to till date they have obtained 37 EPCG Authorisations. Out of these against the 3 Authorisation No.(i) 1330003145 dated 21.09.2011, (ii) 1330003496 dated 26.07.2012 and (iii) 1330002902 dated 03.02.2011, EO have been fulfilled and have received the EODC. Further, stated that they are at the advanced stage to complete registration of brands in some of the African Countries for the export of baby diapers and sanitary napkins from India. However, there is stiff competition in such countries with the Chinese and Turkey brands. Therefore, after facing such issues they were left no other option but to export to Nepal and Bhutan in order to fulfill the EO within the given time period. Nepal and Bhutan being foreign countries fulfill the definition of export. However, the export proceeds were received in INR.

Decision: The Committee heard and reviewed the case in detail on the basis of justification furnished by the applicant and discussed the matter at length. The Committee observed that the applicant has not submitted any cogent reason/

justification in support of their claim for relaxation of the policy. Accordingly, the Committee decided to maintain the earlier decision of PRC Meeting No.29/AM20 dated 28.01.2020 (Case no.03).

(Action: Applicant)

PH Case No. 14 M/s. Orient Abrasives Ltd., Gujarat
F. No. 01/60/162/847/AM20/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Extension of EOP against Advance Authorization No.0310816018 dated 28.09.2017.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 03.11.2020, however, the applicant vide mail dated 02.11.2020 intimated that due to some unavoidable circumstances, the person concerned is not able to attend PH and requested for new date after 17.11.2020. Accordingly, the Committee decided to defer the case.

(Action:Applicant/PRC Division)

Case No. 15 M/s. Jubilant Generics Ltd., Noida
F. No. 01/60/162/187/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: To allow MEIS benefit against 19 shipping bills in which "N" has been marked / Selected in place of "Y" by their CHA.

The applicant stated that their turnover in the previous year 2019-20 is 436.72 crores. During the ongoing COVID-19 pandemic situation also, they are contributing significantly in the export from country under make in India initiative of GOI. All their export products are Medicines/Drugs in the form of Tablets/Capsules/Injections and APIs i.e. comes under most essential category. From one of their 100% EOU units Nanjangud, Mysore, Karnataka, they exports Active Pharma Ingredients (APIs). During the filing of shipping bills, inadvertently declaration of intent had been marked/ selected as "N" in place of "Y" by their CHA in certain shipping bills. Total MEIS reward value of said 19 shipping bills is Rs.35.38 lacs, where they are unable to file the MEIS claim. Hence, requested to allow filing of MEIS application against such shipping bills at DGFT server as one time relaxation. Alternatively, provide an option to edit the declaration of intent (Y/N) against such shipping bills as it was before MEIS scheme for FPS and FMS scheme.

Decision: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for any reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 16 **M/s. Arpit Agro Product, Maharashtra**
F. No. 01/60/162/176/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Revalidation of Special Import License No.0319290011 dated 22.06.2020.

The applicant stated that the subject import license is for import of Black Matpe (Urad Whole). The vessel had sailed on 26.07.2020 from Load Port (Yangon – Myanmar) with a transit period of maximum 15-20 days. Hence, under normal circumstances, the vessel should have reach JNPT by mid-August itself. But due to adverse weather conditions and storms, the vessel could not call JNPT Port and was delayed due to unavoidable circumstances which are completely out of human control. The validity for import under the subject license was till 31.08.2020. There is no EO under this special license which is for import of restricted items. But due to the mentioned reason, the vessel has reached JNPT Port on 01.09.2020 (IGM for subject vessel being filed on 28.08.2020). This has resulted in an unfortunate delay of just 1 day and the clearance of the cargo has been put on hold by Customs. Hence, requested for clearance of the cargo. B/L number VASRGNNSA000298 dated 26.07.2020. Bill of Entry No.8592316 dated 25.08.2020.

Decision: The Committee went through the justification submitted by the applicant and discussed the matter at length. The Committee observed that B/L date in this case is 26.7.2020 and IGM date is 28.8.2020 (INW is of 1.9.2020). B/E date is 25.8.2020. After discussing the matter, it is noted that there is merit in the case and it decided to accede the request of the firm for revalidation of Special Import License No.0319290011 dated 22.06.2020 for a period of 1 day (i.e. up to 01.09.2020). The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant /RA, Mumbai)

Case No. 17 **M/s. Pinnacle Clothing Co., Noida**
F. No. 01/60/162/126/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Regularization of Export already made beyond EOP (within 24 months 10 days) against Advance AuthorisationNo.0510402165 dated 06.04.2017.

The applicant stated that they obtained the subject authorisation with initial EO period of 18 months and obtained first EOP extension up to 24 months i.e. 06.04.2019. Their request for 2nd EOP extension up to 30 months was not allowed by RA due to non-fulfillment of 50% EO within 24 months. They have imported 100% and completed 100% EO within the export obligation period up to 24 months 10 days. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch as their customers had cancelled the orders. Their customer told to dispatch the goods in the month of April 2019 which they have already dispatched on 16.04.2019. Hence, requested for extension in EOP for a period 24 months 10 days i.e. up to 16.04.2019 for regularization of exports already affected under the subject advance authorization.

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Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 30.04.2019 of Advance Authorization No.0510402165 dated 06.04.2017 for regularization purpose only subject to payment of composition @ 1% per month from the expiry of EOP on unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 18 M/s. Pinnacle Clothing Co., Noida
F. No. 01/60/162/125/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Regularization of Export already made beyond EOP (with in 27 month and 21 days) against Advance License No. 0510402512 dated 11.05.2017.

The applicant stated that they obtained the subject authorisation with initial EO period of 18 months and obtained first EOP extension up to 24 months i.e. 11.05.2019. Their request for 2nd EOP extension up to 30 months not allowed by RA due to non-fulfillment of 50% EO within 24 months. They have import 100% and completed 100% EO within the export obligation period up to 27 months 21 days. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch as their customers had cancelled the orders. Their customer told to dispatch the goods in the month of August 2019 which they have already dispatched on 26.08.2019 and 31.08.2019. Hence, requested for extension in EOP for a period 27 months 21 days i.e. up to 31.08.2019 for regularization of exports already affected under the subject advance authorization.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 31.08.2019 of Advance Authorization No.0510402512 dated 11.05.2017 for regularization purpose only subject to payment of composition @ 1% per month from the expiry of EOP on unfulfilled FOB value..The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 19 M/s. Steren Impex Pvt. Ltd., Noida (UP)
F. No. 01/60/162/130/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Regularization of export made beyond EOP (i.e. on 19.03.2019) against Advance License No.0510405312 dated 11.01.2018.

The applicant stated that due to some financial constraints their buyer on their assurance that they can extend some delivery period for another few months and the orders should not be cancelled. Being genuine hardship of buyer they during November, December, 2018 that too little late but within the preview of Para 4.42 of HBP 2015-20 for EOP extension. They have completed the EO by realizing full

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amounts, maintained value addition as per prescribed under Para 4.09 of FTP 2015-20. Exports have been adversely affected by COVID-19 pandemic which is unprecedented and impacting significantly on exports. Hence, requested to allow exports made beyond 6 months against Shipping Bill No.2419273 dated 01.03.2019 and 2837950 dated 19.03.2019 towards fulfillment of EO for regularization purpose only.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension up to 19.03.2019 of Advance Authorization No.0510405312 dated 11.01.2018 for regularization purpose only subject to payment of @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial/extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 20 M/s. Surya Roshni Limited, New Delhi
F. No. 01/60/162/124/AM21/PRC
PRC Meeting No.15/AM21 dated 03.11.2020&11.11.2020

Subject: Revalidation of DFIA No.0510411447 dated 06.08.2019 for a period of another 12 months.

The applicant stated that they had obtained the above DFIA for imports of Zinc 207.034 MT and HR Coil 6014.325 MT. They have obtained invalidation letter for domestic procurement of Zinc for entire quantity of 207.034 MT and also procured the same. However, the HR Coil could not have been imported in view of the pandemic COVID-19, corresponding lockdowns and complete Global disturbances. DGFT extended the validity of DFIAs (including transferable DFIAs) for which import date was expired up to 31.07.2020 by 6 months vide Notification No.57/2015-20 dated 31.03.2020. But no extension was granted for DFIA license which expiring after 31.07.2020. In the present pandemic situation, extending validity of all pending DFIA license, expiring up to 31.12.2020 by at least 12 months is inevitable and must be extended without further delay. Hence, requested to extend the validity of the subject DFIA by another 12 months i.e. up to 31.08.2021.

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.

(Action: Applicant)

Case No. 21: Incomplete Cases

Following cases were discussed. The Committee observed that the applications received without ANF 2D and Proof of Application Fee as per Appendix 2K (fully/partly paid) and also without Reasons/Justifications as per Column 15 of ANF

2D are to be treated as incomplete applications. Therefore, such cases are not been taken up by the Committee are as mentioned below:

S. No.	Name of the firm	Subject of the firm	Remarks
1.	M/s. Banwari Aromas Pvt. Ltd., Delhi	Claim of Duty Scrip rejected by CLA, New Delhi	ANF 2D and Proof of application fee not submitted
2.	M/s. Baroda Packaging, Dadra, D&NH.	EOP extension against AA No.0310802888 dated 29.02.2016	ANF 2D and Proof of application fee not submitted
3.	M/s. Gaurav International, New Delhi	Exemption from refunds of ROSCTL and consideration of fulfilment of EO for AA, Special Advance, Authorization EOP license Due to Non realization of export proceeds due to0 Bankruptcy / Insolvency, cancellation of export order by the buyers.	ANF 2D and Proof of application fee not submitted
4.	M/s Richa& Co., New Delhi	Exemption from refunds of ROSCTL and consideration of fulfilment of EO for AA, Special Advance, Authorization EOP license Due to Non realization of export proceeds due to Bankruptcy / Insolvency, cancellation of export order by the buyers.	ANF 2D and Proof of application fee not submitted
5.	M/s. Nishant Export, Cochin	Permission to extend the re-export period against import of pink pepper	ANF 2D and Proof of application fee not submitted
6.	M/s. Veekay Smelters, Andhra Pradesh	Extension of EOP against 3 AA No.2610012763 dated 14.07.2016, 2610012767 dated 17.08.2016 and 2610012779 dated 15.12.2016.	ANF 2D and Proof of application fee not submitted
7.	M/s. Maika Metals Pvt. Ltd., Chennai	Allowing to including additional product they supplied to EOU/SEZ unit to account for fulfilment of EO in the EPCG authorization No.0430013868 dated 14.02.2014.	ANF 2D and Proof of application fee not submitted
8.	M/s. Ovo Farm Pvt. Ltd., Odisha	Extension in EOP against 2 AA No. 2330001153 dated. 01.07.2016 & 2330001157 dated 07.07.2016	Proof of application fee not submitted

9.	M/s Gulnar Plastics Pvt. Ltd., Mumbai	Extension in EOPagainst AA No.0310817236 dated 23.11.2017	Proof of application fee not submitted
10.	M/s Pune Metagraph, Pune	Fixation of input output norms under para 4.7 of HBP against 2 AA No.3110066027 dated 03.03.2016 and 3110065375 dated 06.04.2015	ANF 2D and Proof of application fee not submitted

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