Date of Uploading 17 / 04 /2023

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 28.03.2023 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.36/AM23 held on 28.03.2023

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. Satyam Nxtgen Industries Pvt. Ltd., Aurangabad	1
2.	M/s. Reliance Industries Limited, Mumbai	2
3.	M/s. Modern Impex, Kolkata	3
4.	M/s. GRIP Strapping Technologies Pvt. Ltd., Hyderabad	4
5.	M/s. Prakash Steelage Limited, Mumbai	5&6
6.	M/s. Vishindas Holaram Pvt. Ltd., Mumbai	7
7.	M/s. Markap Resources Pvt. Ltd., Delhi	8
8.	M/s. MM Aqua Technologies Limited, Gurgaon	9
9.	M/s. Wacker Metroark Chemicals Pvt. Limited, West Bengal	10
10.	M/s. Hindustan Engineering & Industries Ltd., Kolkata	11
11.	M/s. ITAN Jewels Pvt. Ltd., Mumbai	12
12.	M/s. Textrade International limited, Mumbai	13
13.	M/s. Jain Irrigation Systems Ltd., Mumbai	14
14.	M/s. Radnik Export, Noida	15
15	M/s. Sri Balaji Jewellers & Exporters, Hyderabad	16
16	M/s. Creative Stylo Packs Pvt. Ltd., Mumbai	17
17	M/s. Hind Aluminium Industries Limited, Mumbai	18
18	M/s. APAR Industries Limited, Vadodara	19

19	M/s. Cumbia Sports Wear (P) Ltd., Ludhiana	20

PH Case No.01 M/s. Satyam Nxtgen Industries Pvt. Ltd., Aurangabad
F.No. HQRPRCAPPLY00004018AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: To allow extension of EOP against DFIA File No.03/81/076/00066/AM20 dated 29.06.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri Nakul Chandak, Director – Business Development appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 19/AM23 dated 22.11.2022 (Case No.12) wherein Committee rejected the case. The applicant stated that they had applied export quantity of 50,000 Kgs. out which they had exported total 1,18,743.37 Kgs. and out of the above exports due to Covid-19 pandemic they could export 62,933.71 Kgs. within 12 months and April 2020 onward, covid-19 had engulfed the whole country and they were not spared and all processes were in disarray and they affected the exports with great struggle. Balance they had exported in 220 Days which is beyond the EOP. During this period entire management including Director who is taking care of business were suffering from Covid-19. Hence they are requesting to allow and regularised 4 S/Bills exported beyond EOP against subject DFIA.

Decision: The Committee heard and reviewed the case on the basis of submission made by the firm and discussed the matter at length and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request for EOP extension up to 28.02.2021 against DFIA file No.03/81/076/00066/AM20 for issuance of DFIA license. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No.02 M/s. Reliance Industries Limited, Mumbai
F.No. HQRPRCAPPLY00004053AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: To allow MEIS benefit against 3 Shipping Bills No.2085290 dated 12.03.2020, 2089332 dated 12.03.2020 & 2090892 dated 13.03.2020.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, but due to paucity of time this case could not be taken up before the PRC. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No.03 M/s. Modern Impex, Kolkata
F.No. HQRPRCAPPLY00004055AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Closure of Advance Authorization No.0211000820 dated 16.06.2021.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri Ketan Doshi, Senior Partner and Shri Ketan Kamdar, Export Consultant appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 19/AM23 dated 22.11.2022 (Case No.53) wherein Committee rejected the case. The applicant stated that they are regular exporters of jewellery from India and this is a genuine mistake made by CHA. 3 shipments (Shipping Bill No.3534993 dated 31.07.2021, 3592027 dated 03.08.2021 and 4020539 dated 21.08.2021) have not been marked under the subject advance authorisation. All the details of consumption and the details of imported material used have been declared in the export invoice which has been appraised by the Customs. The CHA has mistakenly not ticked the appropriate box resulting in filing of an incorrect shipping bill. This is a purely unintentional clerical error from the CHA and exports have been verified at the Customs and documents have been properly appraised. A clerical error in marking the S/Bill under Advance License would put them to a huge financial loss of nearly Rs. 4.27 crores + interest in case this is not regularised. The fact remains that full disclosure has been made even on the invoice which has been checked and appraised by Customs. The Customs could not amend the shipping bills despite several requests. A loss of this magnitude will severely hamper their operations and derail their export efforts. Hence they are requesting to allow 3 S/Bills under subject AA for the purpose of redemption. During the PH, they explained that the SBs have been assessed and export goods have been examined also by Customs.

Decision: The Committee heard and reviewed the case on the basis of justification submitted by the applicant and it decided to defer the case and advised applicant to furnish a confirmation from Customs that assessment and physical examination of the exported goods under said SBs was carried out by Customs Authority, for taking the decision.

(Action: Applicant)

PH Case No.04 M/s. GRIP Strapping Technologies Pvt. Ltd., Hyderabad
F.No. HQRPRCAPPLY00004057AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Revalidation of 6 DFIA No.(i) 0910067988 dated 11.09.2019, (ii) 0910068213 dated 21.11.2019, (iii) 0910068214 and 21.11.2019, (iv) 0910068215 dated 21.11.2019 (v) 0910068216 dated 21.11.2019 & (vi) 0310839531 dated 12.11.2020.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, but due to paucity of time this case could not be taken up before the PRC. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No.05 M/s. Prakash Steelage Limited, Mumbai
F.No. HQRPRCAPPLY00004064AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Revalidation of Advance Authorization No.0310817570 dated 07.12.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri Kishan Chanda, International Business Manager and Shri Sunil Rao, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 14/AM23 dated 28.09.2022 (Case No.14) wherein Committee rejected the case. The applicant stated that they have fulfilled export between 29.06.2019 to 13.08.2019 during 18 to 24 months period, resulting in their inability to import within required /extended 24 months. Actual export quantity 102.704 MT and RM consumed /to be import 123.245 MT. Import could not be planned accordingly as validity period for license expired on 07.12.2019. Request for revalidation beyond 18 to 24 months could not be made due to coivd post 2020 and company was also into financial losses prior to the same resulting in demerger of seamless pipes division of their company to M/s Tubacex Prakash India Pvt Ltd. Their company was also an export house during the period from 2010 to 2014. Due to fall in exports post 2018 and losses in the company/covid during 2020/2021 resulted in their inability to plan for imports to be done against exports fulfilled. However, as the situation have improved and they have started exporting and this request is being made for one time revalidation from the date of endorsement for enabling them to import goods against 100% EO fulfilled. Hence they are requesting to allow revalidation against the subject license.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310817570 dated 07.12.2017 subject to 10% cut in quantity. The exporter will submit necessary documents in RA showing that they were in NPA. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No.06 M/s. Prakash Steelage Limited, Mumbai
F.No. HQRPRCAPPLY00004062AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Revalidation of Advance Authorization No.0310817614 dated 07.12.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri Kishan Chanda, International Business Manager and Shri Sunil Rao, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 14/AM23 dated 28.09.2022 (Case No.13) wherein Committee rejected the case. The applicant stated that they have fulfilled export between 29.06.2019 to 30.08.2019 with quantity 102.704 MT during the licensing period of 18 to 24 months i.e. from 07.06.2019 to 07.12.2019. The import period expired on 07.12.2019 and as waiver could not be obtained within the validity period of 18 to 24 months and import revalidation period expired. Their plan was first to complete the export obligation, obtain waiver and then imports the products. Inability to get the waiver within the validity period of imports resulted in non imports. They have sourced raw material from indigenous market for exports, wherein the cost of raw material was higher by at least Rs.50 per Kg x 1,23,540 Kgs causing an loss of Rs.61,77,000/- thus resulting in exports being made under loss as import could not be done. Hence they are requesting for revalidation against the subject license.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310817614 dated 07.12.2017 subject to the 10% cut in quantity. The exporter will submit necessary documents in RA showing that they were in NPA. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No.07 M/s. Vishindas Holaram Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00004078AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Condonation of procedures lapse of not mentioned against 5 EPCG License No.(i) 0330045348 dated 26.09.2016, (ii) 0330051261 dated 05.07.2019, (iii) 0330049913 dated 19.09.2018, (iv) 0330044798 dated 12.07.2016 & (v) 0330046034

dated 22.12.2016 file no. on EDI shipping bill relating to export affected for fulfilment of export obligation.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri Rakesh Shiroiya and Shri Hitendra Shah, Authorised Representatives appeared on behalf of the firm and made the following submissions:

This is review case of 8th EPCG Committee meeting held on 15.11.2022 wherein Committee rejected the case. The applicant stated that they are manufacturer and exporter of cut & polished diamonds and have fulfilled the maintain average. However, due to lack of knowledge and due to their Exim Manager going for long sick leave for health problem, new person is not aware the proper formalities hence they have not mentioned the EPCG license No. and file No. on EDI Shipping Bill. For that reason they had submitted Affidavit also. They have approached to EPCG Committee, but rejected. Further stated that Policy Circular No.7/2002 dated 11.07.2022 relaxation is given for not mentioning the licence no. and file no. on S/Bills. Hence they are requesting to allow condonation of procedures lapse for fulfilment of export obligation against subject EPCG licenses.

Decision: The Committee heard and reviewed the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided not to accede to the request of the firm for condonation of procedural lapse of not mentioning the EPCG license number and file number on EDI shipping bills against 5 EPCG Authorisation No.(i) 0330045348 dated 26.09.2016, (ii) 0330051261 dated 05.07.2019, (iii) 0330049913 dated 19.09.2018, (iv) 0330044798 dated 12.07.2016 & (v) 0330046034 dated 22.12.2016 for fulfilment of EO. It was decided that RA concerned may allow EO extension up to 8 years. There is no relaxation in composition fee. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant /RA-Mumbai)

PH Case No.08 M/s. Markap Resources Pvt. Ltd., Delhi
F.No. HQRPRCAPPLY00004081AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Extension of total EOP against EPCG Authorisation No.0530162058 dated 26.12.2013.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, but firm vide mail dated 27.03.2023 intimated that due to health issue they are unable to attend the PH and requested for another date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No.09 M/s. MM Aqua Technologies Limited, Gurgaon
F.No. HQRPRCAPPLY00004074AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Permission for acceptance of supply under Deemed export effected vide E-Com Ref Number which has been finally ratified by E.com file Number and issuance of Advance Authorization No.0510212822 dated 30.11.2007 and withdrawal of DEL status inspite of submission of documents in terms of para 4.25 of HBP.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri Madan Mohanka, Chairman, Shri Sunil Goyal, Consultant and Shri Abhiraj Singh, Plant Head appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.06/AM22 held on 13.07.2021 (Case No.11) where Committee rejected the case. The applicant stated that they had started deemed export supplies under E com reference number # 05/90/000/24100/0095/5394 dated 26.02.2006 before the generation of file number #05/24/040/00644/AM08 dated 12.11.2007 and issue of Advance Authorization No.0510212822 dated 30.11.2007. They were not able to complete Advance License application submission process including submission of application fee, as the DGFT online system was not allowing further processing as their company at that time was under DEL due to non-submission of documents regarding fulfilment of EO against some previous Advance License issued to them. Thus no file number was generated for their online application. The said E com reference number and advance License No.0510212822 dated 30.11.2007 is mentioned in each invoices submitted to the CLA, New Delhi for redemption of their advance license. They had subsequently submitted their export document as proof of fulfilment of Export obligation against other previous license and the same were re-deemed and their company was removed from DEL and they were able to complete the application process and a file number was generated after a gap of 21 months after the generation of E Com Number. They had recently made 02 applications under MEIS scheme for the physical exports made by them and have been allotted E com reference number (1) 02/90/000/24100/0592/8291 and (2) 05/90/000/24100/0592/8331. The fees for these application have also been paid but the DGFT online system did not generate the file number with the error code that further process cannot be completed as the firm is under DEL. This is affecting their exports since they are not able to get raw material required for their exports at international price and also avail any export incentives permitted by the Government. They have fulfilled the export obligation against the said license and should not be penalized for a technical error due to the DGFT online system and the same was not their fault.

<u>Decision:</u> The Committee heard and reviewed the case on the statement made by the applicant and discussed the matter at length and decided to accede to the request of the firm for acceptance of supply Invoices made to Project Authority under Deemed

Export after 26.02.2006 mentioning the e-Com Reference No.05/90/000/24100/0095/5394 dated 26.02.2006 towards fulfillment of EO against Advance Authorisation No.0510212822 dated 30.11.2007. RA concerned to verify the DEL status as stated and also verify that file number from which Authorisation was issued was generated with correlation to the e-Com reference number. 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.10 M/s. Wacker Metroark Chemicals Pvt. Limited, West Bengal
F.No. HQRPRCAPPLY00004089AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Clubbing of 2 Advance Authorization No.0210206703 dated 19.05.2016 & 0210208363 dated 25.04.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri Dipankar Dutta, Director and Shri Ketan Kamdar, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 20/AM23 dated 29.11.2022 (Case No.11) wherein Committee rejected the case. The applicant stated that their finished products are highly technical products and specially designed for the " Tailor Made " applications have shown a consistent rise amid severe competitions from globally reputed producers of " Silicones ". They have developed a few products mix for the globally renowned MNC personal care & Textile manufacturers, which are still recognised as the pioneer creator of such products and first from Asia. They have sought clubbing to offset the excess imports that have resulted in the first license No.0210206703 dated 19.05.2016. This licence was taken for their regular customers who cater to the textile industry. Their main competition is from China where the basic inputs are available at extremely moderate prices due to massive product facilities of up-stream Siloxanes and incentives are also available from their government, whereas we do not have any Siloxane production facilities in India and must import all the key inputs to steady run of their manufacturing. These products were well received and they commenced exports from 2018 onwards taking support of the AA licence and the inputs already available against the AA No.0210206703 and they were able to utilize the excess inputs that were available under this licence except item No.5 for which Customs duties with interest were also paid against the excess import of item No.5 and they have since opted to seek clubbing. As already stated that the clubbing application sought meets with all the conditions of the clubbing provisions as prescribed except for the time gap between the 2 licences. They could not obtain the 2nd licence earlier because they continued to get assurances of deliveries from their customer during the EOP of the first licence. They wanted to complete the original obligation undertaken under the first AA and after they could establish other products matching the industry demands using the same inputs. They completed the exports using the duty free inputs available and have not made these imports under the 2nd AA. During PH they informed that under second AA they have claimed only packing material which is not available in India. Also that since first AA was under No Norms they could not get it amended and had to take second AA. Hence they are requesting to review the decision and allow clubbing of the licences for fulfilment of export obligation.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length and it decided to defer the case for further examination.

(Action: Applicant)

PH Case No.11 M/s. Hindustan Engineering & Industries Ltd., Kolkata
F.No. HQRPRCAPPLY00004120AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: To allow MEIS benefit against 2 Shipping Bill No. 9265637 dated 28.04.2015 and 9265720 dated 28.04.2015.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, but due to paucity of time this case could not be taken up before the PRC. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No.12 M/s. ITAN Jewels Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00361457AM22
Meeting No.36/AM23 held on 28.03.2023

Subject: Permission for Re export of balance 5 Kg Qty of Gold imported against Advance Authorization No.0310830800 dated 08.08.2019 for closure of Authorization.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, but due to paucity of time this case could not be taken up before the PRC. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No.13 M/s. Textrade International Limited, Mumbai
F.No. HQRPRCAPPLY00003551AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Relaxation in policy for claiming MEIS on time bared shipping bills due to non generation of BRC by the banks in spite of timely realization.

<u>Decision:</u> The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, but firm vide mail dated 27.03.2023 intimated they would not be able to attend the PH. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No.14 M/s. Jain Irrigation Systems Ltd., Mumbai
F.No. HQRPRCAPPLY00002656AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Clubbing of Advance Authorization No.0310404400 dated 16.10.2006, 0310402990 dated 06.10.2006 and 0310424393 dated 26.03.2007.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded 28.03.2023, Shri D.I. Desarda, President (Custom & GST Div) and Shri Gautam Ray, Senior Manager appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.26/AM23 dated 03.01.2023 (Case No.50) wherein Committee has decided to defer the case and call the firm for personal hearing. The applicant stated that they have obtained the above subject authorization for packing material and export their manufacturing product like (i) Dehydrated onion in the different form flakes, Diced, Chopped, Granulated, Pieces, Rings, Slices, Powder, etc. (ii) Fruit Puree Mango, Banana, Guava, Tomato Paste, Papaya, Pomegranate Puree, Concentrate, Juice Pulp etc. At the time of exports they used to packing material in export products. However the packing material used at the time of manufacturing products and same has been exports. In this case they cannot segregate the packing material in export invoices because their export items is packed as per their manufacturing. In this circumstances multiple packing material used in export products which were imported under the said three different advance license and export their 1 products as per their manufacturing items which is given as an export obligation. Therefore, it is very difficult to co-relate the individual license-wise item to fulfill the EO. The packing material and export obligation given against all these three licenses are same. They have mentioned 3 advance authorization numbers in their shipping bills and to consider all 3 licenses against respective shipping bills and clubbed or merge and consider their exports as per licenses. All 3 licenses obtained for packing material and same were used in their resultant products which were exported. Hence, they are requesting for clubbing as per para 4.38(iv) of HBP and PN No.70 dated 30.01.2019.

<u>Decision:</u> The Committee heard and reviewed the case on the basis of submission made by the applicant and discussed the matter at length. The Committee decided to relax the condition 2(i) of Public Notice No.70 dated 30.01.2019 to consider the 3

Advance Authorisation No.0310404400 dated 16.10.2006, 0310402990 dated 06.10.2006 and 0310424393 dated 26.03.2007 issued before 31.03.2009 for clubbing for regularization purpose only. The other terms and conditions for clubbing shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No.15 M/s. Radnik Export, Noida
F.No. (i) HQRPRCAPPLY00003701AM23, (ii) HQRPRCAPPLY00003679AM23, (iii) HQRPRCAPPLY00003678AM23, (iv) HQRPRCAPPLY00003669AM23, (v) HQRPRCAPPLY00003668AM23 and (vi) HQRPRCAPPLY00003667AM23.
Meeting No.36/AM23 held on 28.03.2023

Subject: Extension of EOP against 6 Advance Authorization No.(i) 0510413776 dated 03.03.2020, (ii) 0510411284 dated 18.07.2019, (iii) 0510415087 dated 01.09.2020, (iv) 0510412176 dated 18.10.2019, (v) 0510412370 dated 05.11.2019 and (vi) 0510410464 dated 03.05.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri T.R. Mishra, Manager appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.24/AM23 dated 27.12.2022 (Case Nos. 07,08,09,10,11&12) wherein Committee has decided to defer the case and call the firm for personal hearing. The applicant stated that against the above AA(i) they have imported 8775 SQM Fabrics but could not utilize due to cancellation of order in the period of pandemic corona. The imported fabric is in ready stock with their factory premises. Now they got the fresh order against the imported fabric to utilize the same. They could not apply for 1st and 2nd extension due to delay in receipt of future order to utilize the imported fabric.
Against the AA(ii) they have imported fabric of 1351 SQM but could not utilize due to cancellation of order by the buyer due to pandemic corona. The imported fabric is in their factory premises as ready stock. Now they got the fresh order and requested EO extension up to 18.01.2023 to utilize the imported fabric and fulfill the EO.
Against the AA(iii) they have applied for extension of EO on 17.08.2022, but as per EDI provision they have to apply first amendment. They got amendment on 14.09.2022 at the time first EO extension period lapsed. They have imported 5591 SQM fabric but could not utilize due to cancellation of order as pandemic corona. Now they got the fresh order against imported fabric to utilize the same fulfill the EO and requested EO extension up to 01.03.2023 to export fulfill the EO.
Against the AA(iv) they have imported 2 types of fabrics (1) 4542.12 SQM and (2) 1647 SQM fabric and utilized (1) 1201.50 SQM and (2) 1165.50 SQM respectively. 481.50 SQM could not be utilized due to cancellation of order by the buyer as pandemic corona period. Now they got the fresh order against imported fabric and want to utilize the

same fulfill the EO. Hence, they are requesting for extension of EO up to 31.03.2023 to utilize the imported fabric against the subject advance authorisation.
Against the AA(v) they have imported 1803 SQM fabric and utilized 356 SQM. But balance could not be utilized due to cancellation of order in corona period. Now they got the fresh order against imported fabric which is in ready stock in their factory premises. Hence, they are requesting for extension of EO up to 05.03.2023 to complete the EO against the subject advance authorisation.
Against the AA(vi) they have imported 8648 SQM fabric and exported garments utilizing imported fabric of 2137 SQM. But balance 6511 SQM Fabric they could not be utilized due to cancellation of order in the period of Covid-19. Now they got the fresh order against imported fabric to utilize the same which is in ready stock in their factory unit. Hence, they are requesting for extension of EO to utilize the imported fabric and to complete the EO against the subject advance authorisation.

Decision: The Committee heard and reviewed the case on the basis of submission made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to allow EOP extension for a period of 6 months from the date of endorsement against 6 Advance Authorisation No.(i) 0510413776 dated 03.03.2020, (ii) 0510411284 dated 18.07.2019, (iii) 0510415087 dated 01.09.2020, (iv) 0510412176 dated 18.10.2019, (v) 0510412370 dated 05.11.2019 and (vi) 0510410464 dated 03.05.2019 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)

PH Case No.16 M/s. Sri Balaji Jewellers & Exporters, Hyderabad
F.No. (i) HQRPRCAPPLY00002754AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Relaxation of Para 4.83 of HBP and Customs Circular No.27 of 2016 to avail benefit under Gold Outright Purchase Scheme against 3 Shipping Bill No.(i) 2536933 dated 19.06.2021, (ii) 2735269 dated 28.06.2021 and (iii) 2768371 dated 29.06.2021.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri Gopal Agarwal, Managing Partner, Shri Keshava Rao Cherukula, General Manager and Shri Rajesh Goyal, Authorised Representatives appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.05/AM23 held on 24.05.2022 (Case No.07), wherein the Committee maintain earlier decision of PRC in its meeting no.16/AM22 dated 29.11.2021 (Case No.80). The applicant stated that they have exported Gold Jewellery against the Shipping Bills by obtaining Duty Free Gold from M/s. Diamond India Ltd. &Yes Bank (Nominated Agencies), under Outright Purchase Scheme as per Para 4.83 (a) of HBP by depositing the Duty amounts which will be realized after submitting proof of exports and realization. They had realized and e-BRC copies along with export documents were submitted to the Nominated Agencies for release of Duty Deposits which they will release after submission of proof of shipment documents. Actually the export of the jewellery should be made after physical delivery of the gold, but in their case they have exported prior to the physical delivery of the gold as per the policy they have exported as detailed here under (1) They had exported 10 Kgs of Jewellery vide Invoice No.SBJE/011/2021-22, Shipping Bill No.2536933 Dt.19-06-2021 out of the gold purchased 4 Kgs delivery received same day, 6 Kgs delivery received after 2 days) (2) They had exported 8 Kgs of Jewellery vide Invoice No.SBJE/012/2021-22, Shipping Bill No.2535269 Dt.28-06-2021 out of the gold purchased 8Kgs delivery received on same day) (3) They had exported 10 Kgs of Jewellery vide Invoice No.SBJE/013/2021-22, Shipping Bill No.2768371 D129-06-2021 out of the gold purchased 6 Kgs delivery received with in time and 3 Kgs delivery received after 1 day) All the shipments were exported during the peak of Covid-19 2nd wave. Hence they are requesting for relaxationof Para 4.83 of HBP and Customs Circular No.27 of 2016 to avail benefit under Gold Outright Purchase Scheme against the said 3 Shipping Bills.

Decision: The Committee heard and reviewed the case on the basis of statement made by the applicant and discussed the matter at length and decided to accede to the request of the firm for relaxation of Para 4.83 of HBP 2015-20 to avail benefit under Gold Outright Purchase Scheme against 3 Shipping Bill No.(i) 2536933 dated 19.06.2021, (ii) 2735269 dated 28.06.2021 and (iii) 2768371 dated 29.06.2021. Firm will give purchase certificate evidencing payment to nominated agency prior to exports to RA concerned. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant)

PH Case No.17 M/s. Creative Stylo Packs Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00004195AM23
Meeting No.36/AM23 held on 28.03.2023

Subject: Extension of EOP and validity of EPCG license for a period of one year from the date of endorsement in view of fulfillment of pending EO i.e. beyond 6+2 years in respect of EPCG Authorization No.0330031784 dated 06.02.2012 under 0% concessional duty.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri Bhavik Shah, Vice President appeared on behalf of the firm and made the following submissions:

The applicant stated that since last couple of years rupee rate increased sizeably against US Dollar and accordingly export become difficult due to the products become costly for buyers outside India. High volatility in foreign exchange fluctuations is also one of the reason due to which they faced lots of hardship in getting export product. In their products the volume is high and value is less due to which the freight cost which leads to short fall in export fulfilment as it is calculated in FOB value of exports. They have been facing difficulty due to high inflation in freight cost because of pandemic impact, non-availability of ships and disruption in supply chain globally. Due to the Covid-19 pandemics the manufacturing and supply has been disrupted which lead to manufacturing and export of the goods. The last extension was approved till 31 December,2021 in the EPCG Committee and by the time minutes uploaded they came to know about the extension and then to complete process with DGFT system to enable them to export under particular license, it was almost 2 months period was left for addition export obligation. By the time they materialize some discussion, extended period expired. Hence they are requesting to allow extension in EOP and extension of validity of EPCG license for a period of one year.

Decision: The Committee heard and examined the case on the basis of justification submitted by the applicant in the meeting and discussed the case at length. The Committee felt that there is merit in the case and accordingly it decided to accede to the request and allowed EOP extension up to 31st March 2024 against EPCG Authorization No.0330031784 dated 06.02.2012 subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No.18 M/s. Hind Aluminium Industries Limited, Mumbai
F.No. 01/81/050/680/AM19/DES-II (Vol.2)
Meeting No.36/AM23 held on 28.03.2023

Subject: To allow value added product for manufacture the end product in respect of Advance Authorization No.0310825143 dated 20.11.2018.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, but no one appeared before the PRC on behalf of firm. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No.19 M/s. APAR Industries Limited, Vadodara
F.No. 01/81/050/00967/AM19/DES-II
Meeting No.36/AM23 held on 28.03.2023

Subject: To decide whether value added product can be allowed to manufacture the end product under 16 Advance Authorizations No.(1) 3410043984 dated 21.03.2018, (2) 3410044027 dated 09.04.2018, (3) 3410044026 dated 09.04.2018, (4) 3410044028 dated 09.04.2018, (5) 3410044066 dated 19.04.2018, (6) 3410044281 dated 26.06.2018, (7) 3410044303 dated 05.07.2018, (8) 3410044555 dated 08.10.2018, (9) 3410044556 dated 08.10.2018, (10) 3410044569 dated 10.10.2018,

(11) 3410044571 dated 10.10.2018, (12) 3410044570 dated 10.10.2018, (13) 3410044796 dated 07.01.2019, (14) 3410045140 dated 15.05.2019, (15) 0310822820 dated 02.08.2018 and (16) 0310822970 dated 10.08.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.03.2023, Shri K.N. Vakharia, Sr. V.P., Shri S.K. Jana, Sr. V.P.-Tech., Shri Anupam Shukla, A.V.P., Shri I.C. Thakur, Sr. G.M-Indirect Taxation, Shri Vivek Dubey, DGM, Shri N. Varghese, AGM and Shri Vikram Kotian, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is defer case of PRC Meeting No.23/AM23 held on 20.12.2022 (Case No.51), wherein the Committee decided to call the firm for Personal Hearing. The applicant stated that they have obtained 16 AAs (14 from RA, Vadodara and 2 from RA, Mumbai). But import aluminium Sheets /Plates /Coils /Slabs were made in 12 AAs only. Out of 16 AAs, EO has been fulfilled in 10 AAs by utilizing the self-declared imported inputs as per description. In respect of 6 AAs, exports have been completed but import is yet to be made. However, at the time of redemption of AAs, the NC had ratified the norms by changing the description of imported items to be allowed. The party further represented that this act and direction of the NC to import different inputs after fulfilment of EO, is highly impossible to implement and is in violation of principle of "Lex Non Cogit Ad Impossibilia", which mean " the law does not compel a man to do that which he cannot possibly perform". The AA was applied for on self-declared No-Norms basis, the imported items claimed/declared are capable of being used & in fact used in the manufacture of resultant export product and so also met minimum 15% value addition requirement. The party also represented that there is no statutory power & authority vested under the FTP to change the description of imported items, except change in wastage, especially when import and export under the said Authorizations have been fulfilled and completed.
Earlier, during the ratification of these norms the description of imported items was changed from Aluminum plates/sheet/coil to Aluminum plates/Ingot on the ground that plates/sheets/coils are value added products which are not the primary raw material and hence, not essential to manufacture the Aluminium conductor. For this change of description, the firm has represented many times but the NC decided to maintain status-quo. The company has submitted that amongst 16 AAs, imports of Aluminium sheets/Plates/Coils/Slabs were made in 12 Authorisations only. Out of 12 Authorisations they saved USD 14,60,620.06 in their raw material cost to have edge over the stiff Global competition. Hence, they are requesting to allow without imposing any restriction or condition the input-output Norms in respect of all 16 Advance Authorisations No.(1) 3410043984 dated 21.03.2018, (2) 3410044027 dated 09.04.2018, (3) 3410044026 dated 09.04.2018, (4) 3410044028 dated 09.04.2018, (5) 3410044066 dated 19.04.2018, (6) 3410044281 dated 26.06.2018, (7) 3410044303 dated 05.07.2018, (8) 3410044555 dated 08.10.2018, (9) 3410044556 dated 08.10.2018, (10) 3410044569 dated 10.10.2018, (11) 3410044571 dated 10.10.2018, (12) 3410044570 dated 10.10.2018, (13) 3410044796 dated 07.01.2019, (14) 3410045140 dated 15.05.2019, (15) 0310822820 dated 02.08.2018 and (16)

0310822970 dated 10.08.2018 be sanctioned /ratified same as given in the original advance authorisations, so that they could redeem all these authorisations.

Decision: The Committee heard and went through the justification submitted by the applicant along with the technical report received from NC-II Division and discussed the case at length. The Committee observed that the applicant has not submitted any documentary evidence to support their justification for importing value added products nor 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.20 M/s. Cumbia Sports Wear (P) Ltd., Ludhiana
F.No. 01/60/162/336/AM21/PRC
Meeting No.36/AM23 held on 28.03.2023

Subject: To allow MEIS benefits against 10 time barred shipping bills No.(1) 7925544 dated 10.08.2017, (2) 7927811 dated 10.08.2017, (3) 8212020 dated 24.08.2017, (4) 8212023 dated 24.08.2017, (5) 8212071 dated 24.08.2017, (6) 8212104 dated 24.08.2017, (7) 8236650 dated 25.08.2017, (8) 8237086 dated 25.08.2017, (9) 8274141 dated 28.08.2017 and (10) 8274144 dated 28.08.2017 against e-Com Reference No.30/17/505/67700/0700/0768 dated 29.08.2020.

The applicant stated that have filed MEIS application E-com reference No.30/17/505/67700/0700/0768 dated 29.08.2020 pertain to 10 Shipping Bill No.(1) 7925544 dated 10.08.2017, (2) 7927811 dated 10.08.2017, (3) 8212020 dated 24.08.2017, (4) 8212023 dated 24.08.2017, (5) 8212071 dated 24.08.2017, (6) 8212104 dated 24.08.2017, (7) 8236650 dated 25.08.2017, (8) 8237086 dated 25.08.2017, (9) 8274141 dated 28.08.2017 and (10) 8274144 dated 28.08.2017. However, due to late uploading of e-BRC from bank, they could not able to submit the same because it reflects ZERO claim value. Further stated that the above said shipping bills, payments were realised within time but even after uploading of BRCs from bank server it further took 3 to 4 days to attach the BRCs with respective shipping bills on online server. Hence they are requesting to allow MEIS benefits against above mentioned e-com reference.
RA, Ludhiana forwarded the copy of court order dated 09.11.2021 and requested to expedite the decision of PRC for further follow up action in the matter..

Decision: The Committee went through the statement made by the applicant along with the court order dated 09.11.2021 passed by the Hon'ble High Court of Punjab and Haryana at Chandigarh 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 accede to the request of the firm and allow MEIS benefit only for those shipping bills whose realization has happened on time but the e BRC have been uploaded by the bank after the expiry of three years from the date of let export. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting..

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

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