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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Heldon 05.01.2021under the Chairmanship of ShriAmitYadav,
Director General of Foreign Trade

Meeting No.20/AM21 held on 05.01.2021

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. Texport Creation, Bangalore	1 to 3
2.	M/s. Texport Overseas Pvt Ltd., Bangalore	4
3.	M/s. G. G. Automotive Gears Ltd., Dewas (MP)	5 to 7
4.	M/s. H. R. PolycoatsPvt. Ltd., New Delhi	8
5.	M/s. Thermosol Glass Pvt. Ltd., Ahmedabad	9 to 11
6.	M/s. Textrade International Ltd., Mumbai	12
7.	M/s. Shivaraja Impex Company, Tamil Nadu	13
8.	M/s. Shiva Pharmachem Limited, Vadodara	14 & 15
9.	M/s. Shalina Laboratories Pvt. Ltd., Mumbai	16 to 18
10.	M/s. Centrient Pharmaceuticals India Pvt. Ltd., Thane	19
11.	M/s. Kala Jyothi Process Pvt. Ltd., Hyderabad	20 & 21
12.	M/s. Scraft Products Private Limited, New Delhi	22
13.	M/s. Cropnosys India Pvt. Ltd., Mumbai	23
14.	M/s. Khanna Paper Mills Ltd., Gurgaon	24 & 25
15.	M/s. Dynamatic Technologies Limited, Karnataka	26 to 29
16.	M/s. DevAnsh Exports Pvt. Ltd., New Delhi	30
17.	M/s. Rajasthan Cables & Conductors Pvt. Ltd., Jaipur	31
18.	M/s. Floor Décor, Cherthala, Kerala	32
19.	Incomplete Cases	33

PH Case No. 01 M/s. Texport Creation, Bangalore
F. No. 01/60/162/241/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Relief from Compliance of EO and waiver to pay Customs Duty on imported fabrics against Advance Authorization No.0710116070 dated 27.01.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Kamalakara, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they are unable to complete the EO specified against the subject license as one of their major Garment Buyer M/s Ascena Retail Group Inc., U.S.A. had cancelled some of the Garment orders sourced with them citing closure of their stores/shops in USA and other parts of the world during the lock down period. They have even filed chapter 11 /bankruptcy in the courts of USA for financial losses and have not settled payment for export orders shipped by them prior to COVID-19 issue, amounting to Rs.14 Crores. They have hired legal exports for claiming payment and payments are still not settled as one date by the Buyer. Against cancelled Garment export orders, they have already incurred financial losses for procuring fabric and other raw materials and are not in a position to pay customs duties applicable on imported fabrics against non-fulfillment of EO. Further, they have tried all options to utilize imported fabric by placing similar orders with other Garment Buyers. Unfortunately none of International Garment Buyers have come forward or placed orders with them for utilization of fabric for exports. Hence, requested for relief from compliance of EO and waiver on Customs Duties on imported fabrics procured under subject authorization.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed that AA issued in this case still has sufficient time left for making the exports. Accordingly, it found no merit in the request and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 02 M/s. Texport Creation, Bangalore
F. No. 01/60/162/242/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Relief from Compliance of EO and waiver to pay Customs Duty on imported fabrics against Advance Authorization No.0710116011 dated 09.01.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Kamalakara, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they are unable to complete the EO specified against the subject license as one of their major Garment Buyer M/s Ascena Retail Group Inc., U.S.A. had cancelled some of the Garment orders sourced with them citing closure of their stores/shops in USA and other parts of the world during the lock down period. They have even filed chapter 11 /bankruptcy in the courts of USA for financial losses and have not settled payment for export orders shipped by them prior to COVID-19

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issue, amounting to Rs.14 Crores. They have hired legal exports for claiming payment and payments are still not settled as one date by the Buyer. Against cancelled Garment export orders, they have already incurred financial losses for procuring fabric and other raw materials and are not in a position to pay customs duties applicable on imported fabrics against non-fulfillment of EO. Further, they have tried all options to utilize imported fabric by placing similar orders with other Garment Buyers. Unfortunately none of International Garment Buyers have come forward or placed orders with them for utilization of fabric for exports. Hence, requested for relief from compliance of EO and waiver on Customs Duties on imported fabrics procured under subject authorization.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed that AA issued in this case still has sufficient time left for making the exports. Accordingly, it found no merit in the request and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 03 M/s. Texport Creation, Bangalore
F. No. 01/60/162/239/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Relief from Compliance of EO and waiver to pay Customs Duty on imported fabrics against Advance Authorization No.0710116056 dated 23.01.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Kamalakara, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they are unable to complete the EO specified against the subject license as one of their major Garment Buyer M/s Ascena Retail Group Inc., U.S.A. had cancelled some of the Garment orders sourced with them citing closure of their stores/shops in USA and other parts of the world during the lock down period. They have even filed chapter 11 /bankruptcy in the courts of USA for financial losses and have not settled payment for export orders shipped by them prior to COVID-19 issue, amounting to Rs.14 Crores. They have hired legal exports for claiming payment and payments are still not settled as one date by the Buyer. Against cancelled Garment export orders, they have already incurred financial losses for procuring fabric and other raw materials and are not in a position to pay customs duties applicable on imported fabrics against non-fulfillment of EO. Further, they have tried all options to utilize imported fabric by placing similar orders with other Garment Buyers. Unfortunately none of International Garment Buyers have come forward or placed orders with them for utilization of fabric for exports. Hence, requested for relief from compliance of EO and waiver on Customs Duties on imported fabrics procured under subject authorization.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed that AA issued in this case still has sufficient time left for making the exports. Accordingly, it found no merit in the request and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 04 M/s. Texport Overseas Pvt. Ltd., Bangalore
F. No. 01/60/162/240/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Relief from Compliance of EO and waiver to pay Customs Duty on imported fabrics against Advance Authorization No.0710116099 dated 05.02.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Kamalakara, Authorised Representatives appeared on behalf of the firm and made the following submissions:

The applicant stated that they are unable to complete the EO specified against the subject license as one of their major Garment Buyer M/s Ascena Retail Group Inc., U.S.A. had cancelled some of the Garment orders sourced with them citing closure of their stores/shops in USA and other parts of the world during the lock down period. They have even filed chapter 11 /bankruptcy in the courts of USA for financial losses and have not settled payment for export orders shipped by them prior to COVID-19 issue, amounting to Rs.14 Crores. They have hired legal exports for claiming payment and payments are still not settled as one date by the Buyer. Against cancelled Garment export orders, they have already incurred financial losses for procuring fabric and other raw materials and are not in a position to pay customs duties applicable on imported fabrics against non-fulfillment of EO. Further, they have tried all options to utilize imported fabric by placing similar orders with other Garment Buyers. Unfortunately none of International Garment Buyers have come forward or placed orders with them for utilization of fabric for exports. Hence, requested for relief from compliance of EO and waiver on Customs Duties on imported fabrics procured under subject authorization.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed that AA issued in this case still has sufficient time left for making the exports. Accordingly, it found no merit in the request and hence decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 05 M/s. G. G. Automotive Gears Ltd., Dewas (MP)
F. No. 01/60/162/194/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: EOP Extension up to 2 years of EPCG AuthorisationNo.1130001815 dated 23.06.2010.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Kennedy Gajra, Chairman & Managing

Director and Shri Anmol Gajra, Executive Director appeared on behalf of the firm and made the following submissions:

This is review case of EPCG Committee's 5[th]Meeting dated 26.07.2019 (Case No.16), wherein the Committee had rejected the case. The applicant stated that the last 5-6 years have seen a drastic reduction in export of railway components to overseas market from India primarily due to extremely high barriers of entry and monopolies by Giants such as GE and Siemens in the traditional markets GGAG has previously served. As a result, their export has taken a dip. However, they have taken adequate measures to diversify into other markets in order to complete its export obligations. Currently, they are in sample development state with companies in USA and South Korea with total potential business amounting to INR 16 Crores in the coming fiscal year. Moreover, they are also handling direct enquiries from GETS (General Electric Transportation Systems) in excess of 14 Crores, and are confident to develop said business. They have already had their first round of GMS and SRG Audits successfully. They have orders amounting to approximately INR 5 Crores as a supporting manufacturer for automotive components being supplied to Turkey & France supplied through Merchant Export and their name endorsed as a supporting manufacturer in the shipping bills. To add that the heavy engineering industry requires longer times to develop products, as PPAP (Production Part Approval Process) is a long process. They have however supplied samples to these new customers and are currently developing a larger variety of them. In the light of the above and according to shipment schedule, time involved at various stages like procurement, manufacturing process, dispatches and upto shipment process. During PH it was informed that their export item is specialized product and they have orders in hand and are in a position to fulfill export obligation in next one year.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and observed there is merit in the case and accordingly decided to allow EOP extension of EPCG AuthorisationNo.1130001815 dated 23.06.2010 for a period of 12 months from the date of endorsement subject to submission of 100% Bank Guarantee for the entire duty saved amount with the validity period of 18 months. 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. 06 M/s. G. G. Automotive Gears Ltd., Dewas(MP)
F. No. 01/60/162/195/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: EOP Extension up to 2 years of EPCG AuthorisationNo.1130001675 dated 19.01.2010.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Kennedy Gajra, Chairman & Managing Director and Shri Anmol Gajra, Executive Director appeared on behalf of the firm and made the following submissions:

This is review case of EPCG Committee 4th Meeting dated 12.07.2019 (Case No.22), wherein the Committee rejected the case. The applicant stated that the last 5-6 years have seen a drastic reduction in export of railway components to overseas market from India primarily due to extremely high barriers of entry and monopolies by Giants such as GE and Siemens in the traditional market GGAG has previously served. As a result, their export has taken a dip. However, they have taken adequate measures to diversify into other markets in order to complete its export obligations. Currently, they are in sample development state with companies in USA and South Korea with total potential business amounting to INR 16 Crores in the coming fiscal year. Moreover, they are also handling direct enquiries from GETS (General Electric Transportation Systems) in excess of 14 Crores, and are confident to develop said business. They have already had their first round of GMS and SRG Audits successfully. They have orders amounting to approximately INR 5 Crores as a supporting manufacturer for automotive components being supplied to Turkey & France supplied through Merchant Export and their name endorsed as a supporting manufacturer in the shipping bills. To add that the heavy engineering industry requires longer times to develop products, as PPAP (Production Part Approval Process) is a long process. They have however supplied samples to these new customers and are currently developing a larger variety of them. In the light of the above and according to shipment schedule, time involved at various stages like procurement, manufacturing process, despatches and upto shipment process. During PH it was informed that their export item is specialized product and they have orders in hand and are in a position to fulfill export obligation in next one year.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and observed there is merit in the case and accordingly decided to allow EOP extension of EPCG AuthorisationNo.1130001675 dated 19.01.2010 for a period of 12 months from the date of endorsement subject to submission of 100% Bank Guarantee for the entire duty saved amount with the validity period of 18 months. 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. 07 M/s. G. G. Automotive Gears Ltd., Dewas(MP)
F. No. 01/60/162/810/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: EOP Extension up to 2 years of EPCG AuthorisationNo.1130002343 dated 20.12.2011.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Kennedy Gajra, Chairman & Managing Director and Shri Anmol Gajra, Executive Director appeared on behalf of the firm and made the following submissions:

This is review case of EPCG Committee 4th Meeting dated 11.09.2020 (Case No.01), wherein the Committee rejected the case. The applicant stated that the last 5-6 years have seen a drastic reduction in export of railway components to overseas market from India primarily due to extremely high barriers of entry and monopolies by Giants such as GE and Siemens in the traditional market GGAG has previously served. As a result, their export has taken a dip. However, they have taken adequate measures to diversify into other markets in order to complete its export obligations. Currently, they are in sample development state with companies in USA and South Korea with total potential business amounting to INR 16 Crores in the coming fiscal year. Moreover, they are also handling direct enquiries from GETS (General Electric Transportation Systems) in excess of 14 Crores, and are confident to develop said business. They have already had their first round of GMS and SRG Audits successfully. They have orders amounting to approximately INR 5 Crores as a supporting manufacturer for automotive components being supplied to Turkey & France supplied through Merchant Export and their name endorsed as a supporting manufacturer in the shipping bills. To add that the heavy engineering industry requires longer times to develop products, as PPAP (Production Part Approval Process) is a long process. They have however supplied samples to these new customers and are currently developing a larger variety of them. In the light of the above and according to shipment schedule, time involved at various stages like procurement, manufacturing process, dispatches and upto shipment process. During PH it was informed that their export item is specialized product and they have orders in hand and are in a position to fulfill export obligation in next one year.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and observed there is merit in the case and accordingly decided to allow EOP extension of EPCG Authorisation No.1130002343 dated 20.12.2011 for a period of 12 months from the date of endorsement subject to submission of 100% Bank Guarantee for the entire duty saved amount with the validity period of 18 months. 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. 08 M/s. H. R. Polycoats Pvt. Ltd., New Delhi
F. No. 01/60/162/66/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: To count export of Shipping Bill No.6258633 dated 14.08.2019 for redemption purpose against Advance AuthorisationNo.0510401689 dated 16.02.2017 (Export made within 30 Months for the issuance of Advance Authorization).

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Anish Kumar Ojha, Senior Manager (Finance & Accounts) appeared on behalf of the firm and made the following submissions:

The applicant stated that they are importing the raw materials viz. Polyster Resins Paste, Silicon quoted Paper Release, Blowing Agent, Polyster Knitted Fabrics etc. for export of their product viz. PVC coated leather clothes. They have obtained the subject authorization to import raw materials and imported only partial quantity viz., the import item Sl.No.2&3 and have not imported the rest of the import item sl.no.1&4. After importing the above raw materials they could export of the final product in part by making use of the imported raw materials. The details of import items utilized and the left over balance quantity which are in live stock for export orders. But buyer rejected their future order. They have decided to pay the duty and interest of left raw materials. But they have export one shipment vide Shipping Bill No.6258633 dated 14.08.2019 quantity 98187.9 KG against 300000 KG. Their license was expired on 15.08.2018. Hence, requested to count the export of Shipping Bill No.6258633 dated 14.08.2019 for fulfillment /redemption purpose only.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committed decided to accede the request of the firm and allowed EOP extension up to 30 months from the date of issue of Authorisation against Advance Authorisation No.0510401689 dated 16.02.2017 only for regularization of exports of Shipping Bill No.6258633 dated 14.08.2019 subject to payment of composition fees @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 concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 09 M/s. Thermosol Glass Pvt. Ltd., Ahmedabad
F. No. 01/60/162/952/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Extension in EOP against EPCG License No.0830004541 dated 30.11.2011.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, however, the firm vide mail dated 04.01.2021 intimated that the key managerial person is ill and requested for extension of one month time. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 10 M/s. Thermosol Glass Pvt. Ltd., Ahmedabad
F. No. 01/60/162/951/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Extension in EOP against EPCG License No.0830004980 dated 25.07.2012.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, however, the firm vide mail dated 04.01.2021 intimated that the key managerial person is ill and requested for extension of one month time. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 11 M/s. Thermosol Glass Pvt. Ltd., Ahmedabad

F. No. 01/60/162/950/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Extension in EOP against EPCG License No.0830004636 dated 19.01.2012.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, however, the firm vide mail dated 04.01.2021 intimated that the key managerial person is ill and requested for extension of one month time. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 12 M/s. Textrade International Ltd., Mumbai
F. No. 01/60/162/229/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: To condone the procedural lapse in choosing wrong RA and give direction to RA, Mumbai to issue MEIS in balance 19 applications.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, however, the firm vide mail dated 04.01.2021 intimated that they are not interested in the matter and requested to close the case. Accordingly, the Committee decided to withdraw the case.

(Action: Applicant)

PH Case No. 13 M/s. Shivaraja Impex Company, Tamil Nadu
F. No. 01/60/162/252/AM19/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Extension in EO period against Advance Authorization No.3510045155 dated 10.04.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Sreeraja Chokkar, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.33/AM20 dated 03.03.2020 (Case No.20), wherein the Committee rejected the case. The applicant stated that they had made imports a container of Toor whole (24 MTs) vide bill of entry No.2613565 dated 27.07.2017 and a container of Black Matpe (24 MTs) vide bill of entry No.264717 dated 29.07.2017. They had cleared the goods from Customs and received the goods on 07.08.2017. A major quantity of dhalls were ready for packing for final exports around 12.09.2017. Unfortunately, for the three months after implementation of GST, market begun to be volatile. Due to a lot of ups and downs in the Indian market for pulses, on 15.09.2017, the restriction of export of India original dhalls was lifted and all varieties of Indian dhalls were permitted to be exported vide notification no.28/2015-20 dated 15.09.2017. Their customer who had confirmed the orders, cancelled the orders given to them as the export market prices fell as soon as above notification was issued. Their request was earlier approved by the PRC Committee in its Meeting No.12/AM19 dated 21.08.2018 (Case No.01), however, it was received by them only on 02.08.2019. Accordingly, they approached again to RA, however, they had received a letter from RA intimating that their request is rejected as they have approached after the period allowed by the PRC. They also informed the committee that they have been exporting pulses for a long time and have taken only one AA in the past.

Decision: The Committee heard and reviewed the case in detail and in view of justification provided by the firm it decided to accede the request of the firm and allowed EOP extension of Advance Authorization No. 3510045155 dated 10.04.2017 for a further period of 3 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, 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-Cochin)

PH Case No. 14 M/s. Shiva Pharmachem Limited, Vadodara
F. No. 01/60/162/285/AM17/PRC, 01/60/162/279/AM17/PRC, 01/60/162/278/AM17/PRC,
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: To Count the export made from SEZ unit towards fulfillment of export obligation against 3 Advance Authorization No.(i) 3410040261 dated 17.06.2014, (ii) 3410040043 dated 13.05.2014 &(iii) 3410040578 dated 25.09.2014.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Animon Nair, Senior Manager SCM-EXIM appeared on behalf of the firm made the following submissions:

The applicant stated that their DTA unit (Branch code 1 in IEC) and SEZ unit at Dahej SEZ (Branch code 4 in IEC) are operated under one IEC No.3401001213. The SEZ unit commenced its commercial production activities in October, 2014. In both the units, the inputs imported and outputs manufactured are same. Since, the direct procurement activities on account of SEZ were not started, to cater the requirement of SEZ unit, they have transferred inputs imported under Advance Authorisation to SEZ for manufacturing purpose with prior intimation to jurisdictional Central Excise Authority as prescribed in Para 4.5 of HBP 2009-14 and 4.35 of HBP 2015-20. They have transferred the duty free inputs during the period from 27.09.2014 to 31.01.2015, 12.11.2014 to 09.02.2015 and 02.01.2015 to 09.02.2015 and started exporting the products so manufactured out of these inputs from 22.12.2014, 19.12.2014 and 26.11.2015 onwards. The export items so manufactured from the transferred duty free goods have been subsequently exported under coverage of SEZ shipping bills. Though the shipping bills from SEZ are of free shipping bills, they have declared in the shipping that, these clearances are under export obligation of above 3 advance authorizations. Thus have considered these clearances in discharge of export obligation of DTA unit and accounted these clearances to DTA only, no dual benefits availed. It is clear that they have utilized the material imported duty free exclusively for the manufacture of export products and in discharge of EO cleared the material directly from SEZ under cover of shipping bill mentioning there in the advance authorizations details.

During the course of personal hearing firm has stated that there was a fire accident which took place at their DTA Unit and they have submitted copy of FIR along with extract copy of local newspaper.

Decision: The Committee heard the case in detail along with the report received from DC Dahej SEZ and discussed the matter at length. The Committee decided to accede the request of the firm for accounting the export made from SEZ unit towards fulfillment of EO against three Advance Authorization No.(i) 3410040261 dated 17.06.2014, (ii) 3410040043 dated 13.05.2014 &(iii) 3410040578 dated 25.09.2014. The other terms and conditions towards fulfillment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

PH Case No. 15 M/s. Shiva Pharmachem Limited, Vadodara
F. No. 01/60/162/346/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: To count export made from SEZ unit towards fulfillment of export obligation Against Authorization No.3410039176 dated 03.02.2014.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021,Shri Animon Nair Senior Manager SCM-EXIM appeared on behalf of the firm and made the following submissions:

The applicant stated that their DTA unit (Branch code 1 in IEC) and SEZ unit at Dahej SEZ (Branch code 4 in IEC) are operated under one IEC No.3401001213. The SEZ unit commenced its commercial production activities in October, 2014. In both the units, the inputs imported and outputs manufactured are same. Since, the direct procurement activities on account of SEZ were not started, to cater the requirement of SEZ unit, they have transferred inputs imported under Advance Authorisation to SEZ for manufacturing purpose with prior intimation to jurisdictional Central Excise Authority as prescribed in para 4.5 of HBP 2009-14 and 4.35 of HBP 2015-20. They have transferred the duty free inputs during the period from 27.09.2014 to 09.02.2015, and started exporting the products so manufactured out of these inputs from 19.12.2014, onwards. The export items so manufactured from the transferred duty free goods have been subsequently exported under coverage of SEZ shipping bills. Though the shipping bills from SEZ are of free shipping bills, they have declared in the shipping that, these clearances are under export obligation of above advance authorization. Thus have considered these clearances in discharge of export obligation of DTA unit and accounted these clearances to DTA only, no dual benefits availed. It is clear that they have utilized the material imported duty free exclusively for the manufacture of export products and in discharge of EO cleared the material directly from SEZ under cover of shipping bill mentioning there in the advance authorization details.

During the course of personal hearing firm has stated that there was a fire accident which took place at their DTA Unit and they have submitted copy of FIR along with extract copy of local newspaper covering the incident.

Decision: The Committee heard the case in detail along with the report received from DC Dahej SEZ and discussed the matter at length. The Committee decided to accede the request of the firm for accounting the export made from SEZ unit towards fulfillment of EO against Advance Authorization No.3410039176 dated 03.02.2014. The other terms and conditions towards fulfillment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

PH Case No. 16 M/s. Shalina Laboratories Pvt. Ltd., Mumbai
F. No. 01/60/162/132/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Regularisation of Export already made beyond EOP i.e. within 24 months towards fulfillment of EO against Advance Authorization No.0310663100 dated 02.11.2011.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Sushil Agarwal, Vice President – Finance & Accounts appeared on behalf of the firm and made the following submissions:

The applicant stated that their exports are only to African countries. They have been able to fulfill the EO under most of the advance authoristions well in time. However, in few cases there have been delays in meeting the EO due to several challenges and extraordinary conditions in their export markets in Africa. Appreciate that people in Africa have very low per capita income and suffer from poverty and tough climatic conditions. The subject license was issued for validity of 3 years validity however, as they have imported from unregistered sources under PC-9 condition, hence the validity was reduced to 12 months from each import. RA has the power to consider EO extension of 6 months only as per the policy provision as the license was issued with PC-9 condition. They have completed all exports within 24.03.2014 there has been a delay beyond 18 months. They are requesting to condone the delay and allow extension till 24.03.2014 for regularization purpose. They are also ready to pay the composition fees.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to accede the request of the firm and allowed EOP extension of Advance AuthorisationNo.0310663100 dated 02.11.2011up to 24.03.2014 only for regularization purpose subject to payment of composition fees @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 concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 17 M/s. Shalina Laboratories Pvt. Ltd., Mumbai
F. No. 01/60/162/133/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Regularisation of export already made beyond EOP i.e. within 19 months towards fulfillment of EO against Advance Authorization No.0310800884 dated 10.12.2015 and 0310800883 dated 10.12.2015 for redemption/clubbing purpose.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Sushil Agarwal, Vice President – Finance & Accounts appeared on behalf of the firm and made the following submissions:

The applicant stated that they have been exporting their products to African countries. Appreciate that people in Africa have very low per capita income and suffer from poverty and tough climatic conditions. The export has happened in respect of 4 shipping bill No.7427207 dated 18.07.2017, 7618971 dated 26.07.2017, 7618995 dated 26.07.2017 and 7686289 dated 29.07.2017 which are slightly delayed up to 25 days. They have completed 100% EO under the above authorisations on pro-rata basis and hence there is no import material available with them. However 4 shipments have not been able to be shipped within the initial/extended EO period. They have however paid the composition fees of Rs.46,381/- against the same. Their request for fulfillment of EO was not considered by RA, Mumbai. The delays are also basically due to extraordinary conditions in their export markets in Africa. In spite of challenges they have effected the shipments and completed their EO in a timely manner and have realized their export proceeds. Hence, requested to condone the delay of 25 days and allow extension till 29.07.2017 for redemption/clubbing purpose.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to accede the request of the firm and allowed EOP extension up to 29.07.2017against Advance AuthorisationNo.0310800884 dated 10.12.2015 and 0310800883 dated 10.12.2015 only for regularization and redemption/clubbing purpose subject to payment of composition fees @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 other terms and conditions towards fulfillment of EO/clubbing shall remain same as per policy/HBP provisions. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 18 M/s. Shalina Laboratories Pvt. Ltd., Mumbai
F. No. 01/60/162/131/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Regularisation of Export already made beyond EOP i.e. within 22 months towards fulfillment of EO against Advance Authorization No.0310792869 dated 13.01.2015 and 0310799076 dated 28.09.2015 for redemption/clubbing purpose.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Sushil Agarwal, Vice President – Finance & Accounts appeared on behalf of the firm and made the following submissions:

The applicant stated that their exports are only to African countries. Appreciate that people in Africa have very low per capita income and suffer from poverty and tough climatic conditions. They have been able to fulfill the EO under most of the advance authoristions well in time. However, in few cases there have been delays in meeting the EO due to several challenges and extraordinary conditions in their export markets in Africa. In spite of challenges, they have effected the shipments and completed their EO in a timely manner and have realized their export proceeds. They have completed the export under the above licenses on 20.12.2016 beyond 18 months. However, since the license was issued with PC-09 condition, there have been a certain delays in fulfillment of exports due to invoking of PC-09 condition. Therefore, they are now requesting to condone the delay in export due to aforesaid reasons and allow extension till 20.12.2016 for redemption/ clubbing purpose.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to accede the request of the firm and allowed EOP extension up to 20.12.2016 against Advance AuthorisationNo.0310792869 dated 13.01.2015 and 0310799076 dated 28.09.2015 only for regularization and redemption/clubbing purpose subject to payment of composition fees @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 other terms and conditions towards fulfillment of EO/clubbing shall remain same as per policy/HBP provisions. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 19 M/s. Centrient Pharmaceuticals India Pvt. Ltd., Thane
F. No. 01/60/162/501/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Acceptance of 2 Shipping Bills No.9240090 dated 12.10.2017 & 1192757 dated 28.11.2017 for the purpose of filing MEIS application after the manual amendment by Customs, in the "Reward Scheme Column" which was mistakenly marked as "No".

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Darshan Kumar Verma, Manager – EXIM appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.22/AM20 dated 19.11.2019 (Case No.23), wherein the Committee observed that the reflection of such manual amendments in the automated system is not possible in the system. Accordingly, it decided to reject the request. The applicant stated that the exports were shipped vide above mentioned shipping bills where in the reward scheme column was mistakenly marked as "NO" whereas the declaration of intent to claim MEIS was duly mentioned by them in the said shipping bills. This was done due to oversight on their part. However, after the exports were made and immediately after they found out the mistake they applied with the Customs office for correction of reward scheme column to be changed from "NO" to "YES". The Customs office vide F.No.S/6-GEN-03/1615/2019-20 dated 28.08.2019 amended the same and corrected as "YES" in both the above shipping bills. However, due to EDI generation of shipping bill with wrong reward scheme declaration, they are not able to file the MEIS application as the EDI system is not able to pick such shipping bills as have "NO" mentioned under reward scheme column. Hence, requested to allow them to file their application manually or guide them the way to file application with the manually corrected reward scheme column.

Decision: The Committee heard and reviewed the case and observed that conversion from 'N' to 'Y' is not feasible in the current automated system and transmission of such shipping bills from ICEGATE to DGFT system is not possible. Moreover there is a lapse on the part of the firm. Therefore, the Committee found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.22/AM20 dated 19.11.2019 (Case No.23).

(Action: Applicant)

PH Case No. 20 M/s. Kala Jyothi Process Pvt. Ltd., Hyderabad
F. No. 01/60/162/901/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: EOP extension against EPCG License No.0930000540 dated 04.04.2003 issued for export of printed magazines for a period of 30 months.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Venkat Dalapathi, Executive Director appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the subject authorization for exports of print magazines, books etc., where duty exemption was 2.62 crores and EO of 19 crores. They have completed 9.5 crore EO (50%) within 18 months of issue of the authorisation. However, following economic slump of 2008 and due to technological change – introduction of E-magazines and E-books international demand for printed material slumped. In next 5 years they have completed additional 3 crores exports. Thus, 12.5 crores (64%) exports was completed by the time of expiry of EOP. They then tried to regularize balance exports by paying proportionate duty as per PN No.22 dated 12.08.2013 which limited interest payment to 100% only. In anticipation they paid Rs.45 lacs as duty. But as Customs could not locate records the last date expired. After taking into account duty paid revised EO balance 25% - two years extension required. They took 3 EPCG licenses and against one EO was already extended by the PRC in its PRC Meeting No. 15/AM20 dated 13.08.2019 (Case

No.32) and they are on the verge of completing exports against it. Now they have further orders for school text books and are confident to complete balance exports of Rs.4 crores in 30 months.

During the course of personal hearing firm has stated that they already have export orders in hand and submitted the copy of export orders.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and noted that due to technological development/changes in the printing industry (especially magazines and periodicals) because of introduction of e-books, the firm has faced this problem. Therefore, it decided to accede to the request of the firm for extension in EOP against EPCG Authorization No.0930000540 dated 04.04.2003 for a period of 12 months from the date of endorsement subject to submission of 100% Bank Guarantee for the entire duty saved amount with the validity period of 18 months. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

PH Case No. 21 M/s. Kala Jyothi Process Pvt. Ltd., Hyderabad
F. No. 01/60/162/902/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: EOP Extension against EPCG License No.0930001522 dated 02.06.2005 issued for export of printed magazines for a period of 30 months.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Shri Venkat Dalapathi, Executive Director appeared on behalf of the firm and made the following submissions:

The applicant stated that they obtained the subject authorization for exports of print magazines, books etc., where duty exemption was 67 lacs and EO was 5.5 crores. They have completed 2.29 crore EO (40.96%) by the time of expiry of EOP. However, following economic slump of 2008 and due to technological change – introduction of E-magazines and E-books international demand for printed material slumped. They then tried to regularize balance exports by paying proportionate duty as per PN No.22 dated 12.08.2013 which limited interest payment to 100% only. In anticipation they paid Rs.33 lacs as duty, thus EO get reduced to 2.5 crores – only balance 25 lacs EO yet to be completed. They took 3 EPCG licenses and against one EO was already extended by the PRC in its PRC Meeting No.15/AM20 dated 13.08.2019 (Case No.32) and they are on the verge of completing exports against it. Now they have further orders for school text books and are confident to complete balance exports of Rs.25 lacs in 30 months.

During the course of personal hearing firm has stated that they already have export orders in hand and submitted the copy of export orders.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and noted that due to technological development/changes in the printing industry (especially magazines and periodicals) because of introduction of e-books, the firm has faced this problem. Therefore, it decided to accede to the request of the firm for extension in EOP against EPCG Authorization No.0930001522 dated 02.06.2005 for a period of 12 months from the date of endorsement subject to submission of 100% Bank Guarantee for the entire duty saved amount with the validity period of 18 months. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

PH Case No. 22 M/s. Scraft Products Private Limited, New Delhi
F. No. 01/60/162/693/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: EOP Extension against 3 Advance Authorization No.(i) 0510403061 dated 07.06.2017, (ii) 0510403821 dated 28.08.2017,and (iii) 0510403822 dated 28.08.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 05.01.2021, Ms. Shivani Agarwal, Director appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.25/AM20 dated 24.12.2019 (Case No.22), wherein the Committee allowed EOP extension only one Advance Authorization No.0510403062 dated 07.06.2017 (out of the request for 4 advance authorizations) for a period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month on unfulfilled FOB value. The request of EOP extension for above 3 Advance Authorizations were rejected as the same was found to be without any merit as no exports have been against these authorizations. The applicant stated that they got the above licenses issued for import of Aluminum Foil in Reels and Export of Aluminum Foil Cut to Shape. They made imports of the entire quantity as allowed in the license on commitment of major business volumes from the buyer. But unfortunately their buyer M/s Zephyr International Trading FZE, did not make the payments within the time frame as agreed upon even for the initial shipments made by them under the license No.0510403062 dated 07.06.2017. They are undergoing through a bad financial phase and their account was declared NPA by the bankers. As the goods including the raw material was under Bank's Lien, the bank did not allow them to sell any goods, on credit. In fact during this period they even issued notices under Section 13(2) of SARFAESI Act 2002 (Possession of Immovable Property) on 26.04.2018. They therefore have no option but to send any further shipments till the time they receive the payments of the goods already shipped and get approval from bank for further shipments. But now the financial situation has been settled with the bank, and after much persuasion their old buyer has also made payments for the old shipment and has also issued them a new order. The have also been above to get order from a new buyer namely M/s HSK GLOBAL TRADING FZE. They still have the raw material imported against the license lying with them. They are in a position to manufacture and export the goods.

Decision: The Committee heard and reviewed the case on the basis of justification provided by the firm and noted that there is merit in the case. Accordingly, the

Committee decided to accede the request and allowed EOP extension of Advance Authorization No. (i) 0510403061 dated 07.06.2017, (ii) 0510403821 dated 28.08.2017, and (iii) 0510403822 dated 28.08.2017 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, on unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 23 M/s. Cropnosys India Pvt. Ltd., Mumbai
F. No. 01/60/162/580/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Revalidation and extension of EOP against Advance Authorization No.0310786547 dated 08.07.2014.

The applicant stated that due to recession and no demand for their export product in the International Market during export obligation period i.e. 2014-2015; 2015-16 and 2016-17, they could not achieved nor received the export orders for execution of the export product and due to Chinese competition in the price. Hence, they could not able to complete the EO imposed during EOP. Presently 2019-20 i.e. this year they have export orders for this product against which they can meet to complete EO imposed on pro-rate basis.

Decision: The Committee went through the submission made by the firm 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. 24 M/s. Khanna Paper Mills Ltd., Gurgaon
F. No. 01/60/162/219/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Revalidation of DFIA Authorization No.0510412290 dated 28.10.2019.

The applicant stated the above subject DFIA License is valid till 31.10.2020 and applicant is not in position to claim benefit against this license within present validity period. Moreover due to lockdown restrictions imposed in view of Covid 19 pandemic, the industrial manufacturing activities came to grinding halt which resulted into recession in the economy and import of paper product badly hit by the decline of demand. In such unprecedented situation, it has become impossible to claim any benefit against subject license due to following reasons; (i) The industrial manufacturing activities not only across the country but globally as well, abruptly came to the grinding halt due to imposing lockdown and similar kinds of the restrictions; (ii) This unprecedented situation caused a sharp decline in domestic demand from the manufacturing sector which eventually resulted into the acute recession in the economic activities and importation was also adversely hit by this reason; (iii) This has made impassable to them to find any buyer to transfer the subject authorization and as now the demand of the DFIA is still subject to the restoration of the industrial manufacturing activities after relaxations in the lockdown restrictions (iv) Most of the paper products are imported from People's Republic of China and hostile relationship with said country in the recent period deeply impacted the India importers who reluctantly reviewed the import orders and deferred the importation in view of uncertainty in trade in future in persisting adverse conditions.

Decision: The Committee examined the case on the basis of justification provided by the applicant and discussed the matter at length. The Committee observed that due to Covid19 pandemic firm has faced the problem which was beyond their control. Hence, it decided to accede the request and allowed revalidation of DFIA Authorization No.0510412290 dated 28.10.2019 for a further 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/CLA-New Delhi)

Case No. 25 M/s. Khanna Paper Mills Ltd., Gurgaon
F. No. 01/60/162/218/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Revalidation of DFIA Authorization No.3010104869 dated 24.10.2019.

The applicant stated the above subject DFIA License is valid till 31.10.2020 and applicant is not in position to claim benefit against this license within present validity period. Moreover due to lockdown restrictions imposed in view of Covid 19 pandemic, the industrial manufacturing activities came to grinding halt which resulted into recession in the economy and import of paper product badly hit by the decline of demand. In such unprecedented situation, it has become impossible to claim any benefit against subject license due to following reasons; (i) The industrial manufacturing activities not only across the country but globally as well, abruptly came to the grinding halt due to imposing lockdown and similar kinds of the restrictions; (ii) This unprecedented situation caused a sharp decline in domestic demand from the manufacturing sector which eventually resulted into the acute recession in the economic activities and importation was also adversely hit by this reason; (iii) This has made impassable to them to find any buyer to transfer the subject authorization and as now the demand of the DFIA is still subject to the restoration of the industrial manufacturing activities after relaxations in the lockdown restrictions (iv) Most of the paper products are imported from People's Republic of China and hostile relationship with said country in the recent period deeply impacted the India importers who reluctantly reviewed the import orders and deferred the importation in view of uncertainty in trade in future in persisting adverse conditions.

Decision: The Committee examined the case on the basis of justification provided by the applicant and discussed the matter at length. The Committee observed that due to Covid19 pandemic firm has faced the problem which was beyond their control. Hence, it decided to accede to the request and allowed revalidation of DFIA Authorization No.3010104869 dated 24.10.2019 for a further 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-Ludhiana)

Case No. 26 M/s. Dynamatic Technologies Limited, Karnataka
F. No. 01/60/162/99/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Condonation of procedural lapse of not obtaining SCOMET permission against 2 Advance Authorization No.0710109710 dated 26.04.2016 and 0710109626 dated 04.04.2016 prior to Exports.

This is defer case of PRC Meeting No.12/AM21 dated 29.09.2020 (Case No.12), wherein the Committee decided to confirm from the Department of Defence Production (Ministry of Defence), that the authorizations for export of Munitions list items issued to the applicant are for regularization of past shipment by the firm or for future exports. The applicant stated that they have completed the EO in all respects of above two licenses and paid duties as against the SION fixation and Submitted the closure application to RA Bangalore but their application was rejected for want of SCOMET permission. They were not aware that the exports covered by the above authorization come under the purview of SCOMET permission, the same was not applied for at the time of obtaining the authorization. Further, they also wish to submit that they are getting notices form customs authorization. Further, they also wish to submit that they are getting notices from Customs Authorities demanding duty for failure to produce the EODCs. It is merely a genuine procedural lapse on their part. Hence, they have requested that the same may please be condoned and they may be issued with permission to process their AAs for issuance of EODCs by RA, DGFT Bangalore.

Decision: The Committee examined the case in detail along with report received from Department of Defense Production (Ministry of Defense) and decided to refer the case again to Department of Defense Production (Ministry of Defense) with full details and seek specific comments wrt whether the past shipment made by the firm can be regularized.

(Action: Applicant/PRC-Division)

Case No. 27 M/s. Dynamatic Technologies Limited, Karnataka
F. No. 01/60/162/101/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Condonation of procedural lapse of not obtaining SCOMET permission against 2 Advance Authorization No.0710109871 dated 26.05.2016 & 0710110861 dated 28.12.2016 prior to Exports.

This is defer case of PRC Meeting No.11/AM21 dated 22.09.2020 (Case No.09), wherein the Committee decided to confirm from the Department of Defence Production (Ministry of Defence), that the authorizations for export of Munitions list items issued to the applicant are for regularization of past shipment by the firm or for future exports. The applicant stated that they have completed the EO in all respects of above two licenses and paid duties as against the SION fixation and Submitted the closure application to RA Bangalore but their application was rejected for want of

SCOMET permission. They were not aware that the exports covered by the above authorization come under the purview of SCOMET permission, the same was not applied for at the time of obtaining the authorization. Further, they also wish to submit that they are getting notices form customs authorization. Further, they also wish to submit that they are getting notices from Customs Authorities demanding duty for failure to produce the EODCs. It is merely a genuine procedural lapse on their part. Hence, they have requested that the same may please be condoned and they may be issued with permission to process their AAs for issuance of EODCs by RA, DGFT Bangalore.

Decision: The Committee examined the case in detail along with report received from Department of Defense Production (Ministry of Defense) and decided to refer the case again to Department of Defense Production (Ministry of Defense) with full details and seek specific comments wrt whether the past shipment made by the firm can be regularized.

(Action: Applicant/PRC-Division)

Case No. 28 M/s. Dynamatic Technologies Limited, Karnataka
F. No. 01/60/162/100/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Condonation of procedural lapse of not obtaining SCOMET permission against 2 Advance Authorization No.0710113852 dated 17.09.2018 & 0710114156 dated 22.11.2018 prior to Exports.

This is defer case of PRC Meeting No.11/AM21 dated 22.09.2020 (Case No.10), wherein the Committee decided to confirm from the Department of Defence Production (Ministry of Defence), that the authorizations for export of Munitions list items issued to the applicant are for regularization of past shipment by the firm or for future exports. The applicant stated that they have completed the EO in all respects of above two licenses and paid duties as against the SION fixation and Submitted the closure application to RA Bangalore but their application was rejected for want of SCOMET permission. They were not aware that the exports covered by the above authorization come under the purview of SCOMET permission, the same was not applied for at the time of obtaining the authorization. Further, they also wish to submit that they are getting notices form customs authorization. Further, they also wish to submit that they are getting notices from Customs Authorities demanding duty for failure to produce the EODCs. It is merely a genuine procedural lapse on their part. Hence, they have requested that the same may please be condoned and they may be issued with permission to process their AAs for issuance of EODCs by RA, DGFT Bangalore.

Decision: The Committee examined the case in detail along with report received from Department of Defense Production (Ministry of Defense) and decided to refer the case again to Department of Defense Production (Ministry of Defense) with full details and seek specific comments wrt whether the past shipment made by the firm can be regularized.

(Action: Applicant/PRC-Division)

Case No. 29 M/s. Dynamatic Technologies Limited, Karnataka
F. No. 01/60/162/98/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Condonation of procedural lapse of not obtaining SCOMET permission against 5 Advance Authorization No.(i) 0710099970 dated 26.11.2013, (ii) 0710108867 dated 12.10.2015, (iii) 0710108868 dated 12.10.2015, 0710111634 dated 22.05.2017 & 0710111555 dated 08.05.2017 prior to Exports.

This is defer case of PRC Meeting No.12/AM21 dated 29.09.2020 (Case No.11), wherein the Committee decided to confirm from the Department of Defence Production (Ministry of Defence), that the authorizations for export of Munitions list items issued to the applicant are for regularization of past shipment by the firm or for future exports. The applicant stated that they have completed the EO in all respects of above two licenses and paid duties as against the SION fixation and Submitted the closure application to RA Bangalore but their application was rejected for want of SCOMET permission. They were not aware that the exports covered by the above authorization come under the purview of SCOMET permission, the same was not applied for at the time of obtaining the authorization. Further, they also wish to submit that they are getting notices form customs authorization. Further, they also wish to submit that they are getting notices from Customs Authorities demanding duty for failure to produce the EODCs. It is merely a genuine procedural lapse on their part. Hence, they have requested that the same may please be condoned and they may be issued with permission to process their AAs for issuance of EODCs by RA, DGFT Bangalore.

Decision: The Committee examined the case in detail along with report received from Department of Defense Production (Ministry of Defense) and decided to refer the case again to Department of Defense Production (Ministry of Defense) with full details and seek specific comments wrt whether the past shipment made by the firm can be regularized.

(Action: Applicant/PRC)

Case No. 30 M/s. Dev Ansh Exports Pvt. Ltd., New Delhi
F. No. 01/60/162/456/AM20/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Condonation of delay to file Chapter-3 benefit against 5 RA File No.(i) 05/51/087/50006/AM20, (ii) 05/51/087/50008/AM20, (iii) 05/51/087/50011/AM20, (iv) 05/51/087/50012/AM20 &(v) 05/51/087/50013/AM20.

This is defer case of PRC Meeting No.26/AM20 dated 07.01.2020 (Case No.01), wherein the Committee decided to write a letter to the concerned Bank to provide reasons for delay in uploading the e-BRCs in the DGFT Portal, under intimation to the firm for taking the decision in the matter. The applicant stated that they had applied for FPS claims against 53 shipping bills after respective BRCs of the same appeared on the portal. The payment was realized in time but the problem was that without uploading of these BRCs, they cannot attach any BRC with the shipping bills.

Therefore, they could not file their claim in time. When they found BRC reflected on e-com portal, they applied within two months i.e. on 30.05.2019, but CLA, New Delhi has rejected their case as time barred.

Decision: The Committee discussed the case at length along with report received from the Yes Bank 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. Rajasthan Cables & Conductors Pvt. Ltd., Jaipur
F. No. 01/60/162/216/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Revalidation of Advance License No.1310049060 dated 07.09.2018.

The applicant stated that the export against the above license has been completed within original obligation period. However, import against the same is pending for only 1 item i.e. XLPE Compound. When they have just taken 2nd revalidation, immediately lockdown was imposed. Restriction on movement of goods have been imposed by Central & State Govt., due to Corona virus Pandemic, which has resulted in adverse effect on movement of material resulting in delay in import of goods due to force majeure condition. The Ministry of Finance, Government of India, also declared that disruption of supply chains due to spread of the Corona virus outbreak is a natural calamity i.e. a force majeure event. These force majeure events which were unforeseeable and which are beyond the control &this have seriously affected their import planning. Hence, requested to extend validity of import for further 6 Months.

Decision: The Committee examined the case and discussed the matter at length and observed that due to COVID 19 Pandemic firm has faced the problem which was beyond their control. Hence, the Committee decided to accede the request and allowed revalidation of Advance Authorization No.1310049060 dated 07.09.2018 for a further 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-Jaipur)

Case No. 32 M/s. Floor Décor, Cherthala, Kerala
F. No. 01/60/162/265/AM21/PRC
PRC Meeting No.20/AM21 dated 05.01.2021

Subject: Clubbing of two Advance Authorization No.1010029503 dated 12.05.2008 and 1010028994 dated 05.03.2008.

The applicant stated that they have completely fulfilled the EO and submitted an application on 26.05.2014 for clubbing/closing of advance authorisations to RA, Cochin. Since there were certain issues with some shipping bills, they made a request for amendment to Customs Authorities. The Customs Authorities took time and finalized the amendments in December, 2015.On reproaching RA they have pointed out that amendments made to Para 4.38(i), clubbing of Advance Authorisations issued on or before 31.03.2009 shall not be allowed. However, they had already submitted their clubbing application on 26.05.2014 which is 5 years prior to the amendment to Para 4.38(i) on 31.03.2019. They have completed their export obligation on Net to Net basis. Norms already fixed vide Meeting No.4/84-ALC3/2008 dated 24.04.2008, Case No.30/4/84-ALC3/2008 for AA 1010028994/ dated 05.03.2008 and Meeting No. 20/84-ALC3/2008 dated 14.08.2008, Case No.8/20/84-ALC3/2008 for AA 1010029503 dated 12.05.2008.

Decision: The Committee discussed the case based on the submission made by the applicant and decided to defer the case to seek a detailed report in the matter, from RA, Cochin before taking the final decision.

(Action: Applicant/RA-Cochin)

Case No. 33: Incomplete Cases

Following cases were discussed. The Committee observed that the applications which have been received without ANF 2D and Proof of Application Fee as per Appendix 2K (not paid/ paid partly) and also without Reasons/Justifications as per Column-15 of ANF 2D are to be treated as incomplete applications. Therefore, such cases which are not taken up by the Committee are mentioned as below:-

S. No.	Name of the firm	Subject of the firm	Remarks
1.	M/s. Starlite Lighting Limited, Nasik	Waiver of export obligation in the light of technological obsolescence of CFL against EPCG License granted during 2018-09.	ANF 2D and fee not submitted
2.	M/s. Indica Conveyors Ltd., Amritsar	Revalidation of Advance Authorization No.1210009674 dated 18.07.2018	ANF 2D and fee not submitted
3.	M/s. Microns India, Faridabad	Allow the shifting of Capital Goods due to change of the address of the Business Premises against 2 EPCG authorization No. 0530137860 dated 14.01.2005 and 0530149813 dated 15.09.20090	ANF 2D and fee not submitted
4.	M/s. S. S. International, Jaipur	Relaxation for granting MEIS benefit of 3Shipping Bills No.9526463 dated 10.12.2018, 9754477 dated 20.12.2018 & 9287127 dated 01.12.2018.	ANF 2D not submitted

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